



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बीरबार, १ अक्टूबर, १९९२/९ अश्विन, १९१५

हिमाचल प्रदेश सरकार

ग्रामकारी एवं कराधान विभाग

अधिसूचना

शिमला; 25 सितम्बर, 1992

संख्या १-१२/७३-ई० एण्ड० टी०-III.—हिमाचल प्रदेश के राज्यपाल का समाधान हो गया है कि लोकहित में ऐसा करना आवश्यक और समीचीन है:

अतः अब, हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश जनरल सेल टैक्स एक्ट, 1968 (1968 का 24) की धारा 42-ए की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राज्य में उच्चमियों द्वारा कर के आस्थगित संदाय को विनियमित करने, नई औद्योगिक इकाईयों की स्थापना और उनके द्वारा विनियमित वस्तुओं की बिक्री के लिए निम्नलिखित स्कीम अधिसूचित करते हैं, अर्थात् :—

स्कीम

1. संक्षिप्त नाम और उद्योजन.—(1) इस स्कीम का संक्षिप्त नाम हिमाचल प्रदेश जनरल सेल टैक्स (कर की आस्थगित सदाय) स्कीम 1992 है।

(2) यह हिमाचल प्रदेश राज्य में स्थापित नई औद्योगिक इकाईयों और उनके द्वारा विनिर्मित वस्तुओं की बिक्री के लिए लागू होगी।

2. *Definitions.*—(1) In this scheme, unless the context otherwise requires :—

- (i) 'Act' means the Himachal Pradesh General Sales Act, Tax 1968;
- (ii) 'Deferment Certificate' means a certificate granted in Form S. T. (DP)-II by the prescribed authority in respect of an eligible unit which enables such unit to avail of the facility of deferred payment of sales tax leviable under section 6 of the Act, excluding purchase tax on goods specified in schedule 'C' to the Act;
- (iii) 'diversification' means a minimum of twenty-five per cent additional fixed capital investment in respect of an industrial unit over its existing fixed capital investment for starting the production of any additional item;
- (iv) 'Empowered Committee' means a committee constituted by the Government of Himachal Pradesh in the Department of Industries and which shall be headed by Secretary (Industries) to the Government of Himachal Pradesh;
- (v) 'expansion' and 'modernisation' in relation to an industrial unit shall mean additional fixed capital investment of not less than twenty-five per cent over and above its existing fixed capital investment, resulting in at least twenty-five per cent increase in the existing installed capacity and production;
- (vi) 'eligible unit' means an industrial unit in respect of which a certificate in Form I' has been issued by the General Manager, District Industries Centre of the Department of Industries and to whom a certificate in Form S. T. (DP)-II has also been granted by the prescribed authority enabling him to make deferred payment of sales tax;
- (vii) 'Form' means a form appended to this Scheme;
- (viii) 'Government' means the Government of Himachal Pradesh, in the Department of Excise and Taxation;
- (ix) 'Industrial block' means a block specified as such below category "A", Category "B" and Category "C" Industrial areas in Annexure 'I' appended to this scheme;
- (x) 'large scale industrial unit' and 'medium scale industrial unit' means a unit specified as such by the Central Government and either licensed under the Industrial (Development and Regulation) Act, 1951, if so required, or duly registered with the Director General of Technical Development, Textile Commissioner of the Central Government, Department of Electronics or any other prescribed competent authority;
- (xi) 'negative list' means the list of industrial units and goods as specified in Annexure-II appended to this scheme, which are not eligible for the facility of making deferred payment of sales tax under the Act;

(xii) 'new industrial unit' means an industrial unit which starts production on or after first day of April, 1991 and includes any existing unit which is eligible to get fresh registration as per the guidelines issued by the Development Commissioner, Small Scale Industries, Government of India, from time to time, but will not include any industrial unit, small, medium or large, which is formed as a result of re-establishment, mere change of ownership, change in the Constitution, re- structuring or revival of an existing industrial unit;

(xiii) 'notional sales tax liability' shall mean :—

- the amount of tax payable under the Act, on estimated sales of finished goods of the eligible unit during the year for the purpose of availing of the facility of deferred payment of sales tax computed at the rates specified under section 6 of the Act; and
- the amount of tax payment under the Central sales Tax Act, 1956 on the finished goods of the eligible unit made in the course of Inter-State trade or commerce computed at the rate of tax applicable to such sales as if these were made agains the certificate in Form 'C' specified in the said Act on the basis that the sales are eligible to tax under the aforesaid Act;

(xiv) 'Para' means the para of this Scheme;

(xv) 'prescribed authority' means an officer of the Department of Excise and Taxation; who is the Officer In-charge of the District;

(xvi) 'prestigious industrial unit' means a new industrial unit which has fixed capital investment of not less than rupees fifty crores, comes into production after the 1st day of May, 1992, is registered by the Empowered Committee between the 1st Day of May 1992 and the 31st day of March, 1993 and employs on permanent basis not less than two hundred persons; and

- is based on local raw-material, or
- carries out value addition of fifty percentum or more, in its manufactured products, or
- undertakes an export commitment of 50% or more of its production, or
- is declared to be prestigious unit by the Empowered Committee headed by the Secretary (Industries) to the Government of Himachal Pradesh;

and also includes an existing industrial unit which fulfils the above criteria for 'prestigious unit' exclusively by virtue of the component of 'expansion' or 'diversification' or 'modernisation'; as the case may be;

(xvii) 'sick unit' means an industrial unit declared as such by the Empowered Committee;

(xviii) 'small scale industrial unit' means a unit falling within the definition of such unit as given by the Government of India, and registered as a small

scale industrial unit with the Department of Industries, Himachal Pradesh: and

(xix) 'unit' means industrial unit which is registered as a dealer under the Act.

(2) All other words and expressions used in this Scheme but not defined shall have the same meanings as have been assigned to them under the Himachal Pradesh General Sales Tax Act, 1968 or the rules made thereunder.

3. *Conditions of eligibility.*—(1) The facility of making deferred payment of sales tax under the Act shall be admissible to a new industrial unit, only if :—

- (i) it has not been included in the negative list;
- (ii) it has been registered as a dealer under the Himachal Pradesh General Sales Tax Act, 1968 for manufacture of goods for sale;
- (iii) it (registered dealer) complies with the provisions of the Himachal Pradesh General Sales Tax Act, 1968, the rules made, the notifications and orders issued, thereunder;
- (iv) it has obtained a certificate in Form 'I' from the General Manager, District Industries Centre of the Department of Industries of the Government of Himachal Pradesh where the industrial unit is registered or in other case from the Director of Industries, Himachal Pradesh or his nominee duly authorised, in writing, in this behalf and has furnished the same certificate to the prescribed authority for the grant of deferment certificate in Form S. T. (D. P.)-II;
- (v) it has been granted the deferment certificate in Form S. T. (DP)-II by the prescribed authority;
- (vi) it complies with the provisions of the Central Sales Tax Act, 1956, the rules made, the notifications and the Orders issued, thereunder, as far as may be applicable to the concerned new industrial unit; and
- (vii) All the sales of goods have been made from the premises of the unit situated within the State of Himachal Pradesh, and the goods have not been transferred outside the State of Himachal Pradesh either on consignment basis or on branch transfer basis.

(2) The facility of making deferred payment of sales tax under the Act shall be admissible only for a period of one hundred and eight months (9 years), eighty-four months (7 years) and seventy-two months (6 years) respectively in respect of the units located in "A", "B" and "C" category of industrial blocks:

Provided that the facility of making the deferred payment of sales tax under the Act shall be available to units which are prestigious industrial units for the total time limit of one hundred and forty-four months (12 years), one hundred and eight months (9 years) and eighty-four months (7 years) respectively in respect of the unit located in "A", "B" and "C" category of industrial blocks:

Provided further that in case a prestigious industrial unit also falls in the category of:—

- (a) Agriculture-horticulture produce based industries, except Breweries, Distilleries, non-fruit based wineries and Bottling Plants (both for Country Liquor and Indian made Foreign Liquor), or
- (b) electronic industry excluding electronic assembly units and Computer Software units, or
- (c) herbal procedure based industries and aromatic industries, or
- (d) wool based industry (including angora wool), or
- (e) sericulture based industries. and is located in the 'A' category of industrial blocks, the facility of making deferred payment of sales tax will also be available to such unit for a period of two years; after exhausting the facility of exemption from sales tax for the period of ten years from the date of coming into production and this facility of making deferred payment will be in addition to the facility of exemption from sales tax.

(3) The facility of making deferred payment of sales tax shall become admissible only after the grant of the certificate in form S. T. (D.P.)-II by the prescribed authority (incharge of the district) in the Department of Excise and Taxation, on an application made to it in this behalf:

Provided that no certificate in Form S.T. (D.P.)-II shall be granted by the prescribed authority unless the application for the grant of the same is accompanied by the certificate in Form 'I' obtained by the industrial unit (registered dealer) concerned from the concerned General Manager, District Industries centre of the Department of Industries of Government of Himachal Pradesh, where the industrial unit is registered or in other case from the Director of industries, Himachal Pradesh or his nominee duly authorised by him, in writing, in this behalf:

Provided further that the application for the grant of certificate in Form S.T. (D.P.)-II shall not be entertained by the prescribed authority unless it is also accompanied by a deposit - receipt of rupees five in the appropriate Government treasury.

4. *Quantum of entitlement.*—(1) Subject to other provisions of this Scheme, the facility of making the deferred payment of sales Tax under the Act shall be available to the new industrial units, subject to the maximum benefits as per Table given below:—

#### TABLE

Maximum benefits of facility of making deferred payment of sales tax.

Serial No.	Category of industrial block	To small scale industries	To medium and large scale industries	Total time limit within which concessions will be available
1	2	3	4	5
4.	'A'	400 per cent of fixed capital Investment	200 per cent of Fixed Capital Investment with a maximum of rupees seven crores as sales tax.	One hundred and eight months (9 years) from the date the production starts.

1	2	3	5
2.	“B”	200 per cent of Fixed Capital Investment.	125 per cent of Fixed Capital Investment with a maximum of rupees five crores as sales tax.
3.	“C”	125 per cent of Fixed Capital Investment	100 per cent of fixed Capital Investment with a maximum of rupees four crores as sales tax

*Note :—*The period specified in sub-para (1) for availing the benefit of the deferred payment of sales tax shall be reckoned from the date of commencement of production by a unit or as the case may be from the date of publication of this Scheme, in the Official Gazette whichever is later :

Provided that the facility of making the deferred payment of sales tax under the Act shall be available to prestigious industrial units for the total time limit of one hundred and forty-four months (12 years), one hundred and eight months (9 years) and eighty-four months (7 years) respectively in respect of the units located in “A”, “B” and “C” category of industrial block:

Provided further that in case a prestigious industrial unit also falls in the category of :—

- (a) agriculture-horticulture produce based industries, except Breweries, Distilleries, non-fruit based wineries and bottling Plants (both for country liquor and Indian made Foreign Liquor) ; or
- (b) electronic industry excluding electronic assembly units and Computer Software units ; or
- (c) herbal produce based industries and aromatic industries ; or
- (d) wool based industry (including angora wool) ; or
- (e) sericulture based industries ;

and is located in the “A” category of industrial blocks, the facility of making deferred payment of sales tax will also be available to such unit for a period of two years after exhausting the facility of exemption from sales tax for the period of ten years from the date of coming into production and this facility of making deferred payment will be in addition to the facility of exemption from sales tax.

2. The sales tax shall be levied on the goods manufactured by the registered dealer (new industrial unit), referred to in sub-para (1) above, at the usual rates notified under section of the Act and the concerned registered dealer shall be required to pay in to the Government treasury, each quarter, the amount of sales tax due for each quarter or part of the

financial year, for which the facility of making deferred payment has been availed of, in the following manner :—

Stage of payment	Amount and the year pertaining to which the payment of deferred sales tax is to be made quarter wise	Remarks, if any
1	2	3
Ending Year I	Nil (No payment)	
Ending Year II	Nil (No payment)	
Ending Year III	Nil (No payment)	
Ending Year IV	Payment of full amount of deferred sales tax pertaining to the First Year.	
Ending Year V	Payment of full amount of deferred sales tax pertaining to the Second Year.	
Ending Year VI	Payment of full amount of deferred sales tax pertaining to the Third Year.	
Ending Year VII	Payment of full amount of deferred sales tax pertaining to the Fourth Year.	
Ending Year VIII	Payment of full amount of deferred sales tax pertaining to the Fifth Year.	
Ending Year IX	Payment of full amount of deferred sales tax pertaining to the Sixth Year.	
Ending Year X	Payment of full amount of deferred sales tax pertaining to the Seventh Year.	
Ending Year XI	Payment of full amount of deferred sales tax pertaining to the Eighth Year.	
Ending Year XII	Payment of full amount of deferred sales tax pertaining to the Ninth Year.	

*In case of prestigious industrial units :*

Ending Year XIII	Payment of full amount of deferred sales tax pertaining to the Tenth Year.
Ending Year XIV	Payment of full amount of deferred sales tax pertaining to the Eleventh Year.
Ending Year XV	Payment of full amount of deferred sales tax pertaining to the Twelfth Year.

*Explanation.* 1.—In this sub-para, year shall be reckoned from the date the new Industrial unit starts production and the expression 'Ending Year' shall be construed accordingly.

*Explanation.* 2.—Counting from the fourth year the payment of deferred amount of sales tax shall be completed in equal number of years for which the facility of making deferred payment of sales tax is admissible according to the table in sub-para (1).

*Explanation.* 3.—The expression "full amount of deferred sales tax" means the amount of sales tax due as per returns filed under sub-section (3) of section 12 of the Act and shall not include the amount of sales tax assessed on account of evasion of tax or suppression of sales.

(3) The payment of deferred sales tax shall be apportioned quarter-wise in each financial year in which the payment of the same is due.

(4) For calculating the maximum benefit on account of deferred payment of sales tax available in respect of the units under sub-para (1), the liability to pay sales tax under the Act shall be taken into account.

(5) When the maximum amount of benefit of deferred payment of sales tax as prescribed in sub-para (1) is exhausted, all sales made by such units thereafter shall be subject to payment of tax under the Act, as usual.

(6) The expansion or modernisation, as the case may be, or both parts of the unit shall be taken into account for the purpose of determining the quantum of deferred payment of sales tax under the Act, provided that a separate account for the additional and incremental production resulting from such expansion or modernisation or both is maintained.

*Explanation.*—‘incremental production’ in relation to expansion or modernisation shall mean production over and above either the installed capacity or actual production before expansion or modernisation, whichever is more.

(7) The industrial units undertaking diversification shall be entitled to the benefits under sub-para (1) only or the additional item manufactured as a result of such diversification for which a separate account shall be maintained.

(8) The maximum quantum of deferment of the liability to pay tax under the Act shall be calculated at the prevalent rates of tax payable at the relevant time on the taxable turnover of the concerned unit.

**5. Mode of availing benefit of making deferred payment of sales tax and issue of Deferment Certificate.**—The benefit of making deferred payment of sales tax shall be subject to the following mode :—

- (1) A unit in respect of which a certificate in form 'I' has been issued shall within a period of thirty days from the date of its issue make an application for the grant of benefit of making deferred payment of sales tax in Form S. T. (DP)-I to the prescribed authority. The prescribed authority shall issue certificate in form S. T. (DP)-II within a period of thirty days of the receipt of such application which should be complete in all respects. In case the certificate is not issued within thirty days, the prescribed authority shall record the reasons for the delay.
- (2) The application in Form S. T. (DP)-I made under sub-para (1) shall be accompanied with the certificate in form 'I' and all other relevant documents specified in the application in Form S. T. (DP)-I.
- (3) On receipt of the application under sub-para (1), the prescribed authority shall make such enquiries as may be considered necessary by it and shall issue the Deferment Certificate in Form S. T. (DP)-II only if—
  - (a) the application is in order,
  - (b) the applicant has furnished the security as prescribed in para 6, and
  - (c) the unit could be issued such certificate in accordance with this scheme.
- (4) No application in form S. T. (DP)-I shall be entertained by the prescribed authority if it is incomplete or is made after the expiry of a period of thirty days as prescribed in sub-para (1).

(5) An application which is not accompanied with relevant documents or which contains incomplete or incorrect particulars, shall be rejected by the prescribed authority.

(6) The certificate in Form S. T. (DP)-II shall be valid from the date of issue of the same and thereafter the unit shall be eligible to make deferred payment of sales tax in accordance with the certificate in Form S.T. (DP)-II issued by the prescribed authority.

**6. Security for availing the benefit of making deferred payment of sales tax.**—(1) A unit which makes an application under sub-para (1) of para 5 for availing the benefit of making deferred payment of sales tax under the Act shall execute a mortgage deed in Form S. T. (DP)-IV in favour of the Government thereby creating first charge on the assets and property of the unit and in case the mortgage deed does not cover the entire liability, the applicant shall furnish a bank guarantee for the remaining amount of the notional sales tax liability and the mortgage deed so executed and the bank guarantee so furnished shall cover the entire amount of the notional sales tax liability for the current year which is sought to be deferred and shall remain in force till the whole amount of sales tax which has been deferred, is recovered:

Provided that in case the applicant is unable to secure the remaining liability by means of bank guarantee, he shall secure such liability by furnishing security by either cash deposit in the Government treasury under head "0040—Sales Tax" or Post Office Saving Bank's Pass Book, the account being pledged to the prescribed authority.

(2) In case the mortgage or the bank guarantee and other security as provided in sub-para (1) is not commensurate with the sales tax liability required to be deferred, a unit which makes an application under sub-para(1)of para 5, for availing the benefit of deferment liability to pay sales tax under the Act, shall also furnish security, for the liability remaining unsecured, in Form S. T. (DP)-V from two solvent dealers registered with the Department of Excise and Taxation and the security so furnished under sub-para (1) or this sub-para by the applicant shall cover the whole amount of the notional sales tax liability under the Act.

(3) The bank guarantee or other security furnished under sub-paras (1) and (2) shall remain in force for the period for which the deferment is applied for and in case the entire amount of deferred sales tax is not paid within the stipulated period of deferment, the bank guarantee or such security shall be renewed before the date of its expiry failing which the unsecured deferred sales tax shall become due for payment immediately.

(4) The mortgage deed and the bank guarantee or the security specified in this para shall be entered in a register to be maintained in Form S. T. (DP)-III, by the prescribed authority and it shall be kept in personal custody of the prescribed authority and shall be handed over to his successor personally against proper receipt and a certified copy of the same shall be sent to the Excise and Taxation Commissioner by name who will acknowledge its receipt.

**7. Renewal of certificate of making deferred payment of sales tax.**—(1) The certificate of making deferred payment of sales tax granted to a unit shall be renewed from year to year basis on the application of the unit to the prescribed authority to be submitted by 30th of April in Form S. T. (DP)-I every year.

(2) The application under sub-para(1) shall be accompanied with the original certificate of making deferred payment of sales tax in Form S. T. (DP)-II, additional security in the form of mortgage or bank guarantee or the security for the uncovered amount as

specified in para 6, equal to the declared notional liability to pay sales tax under the Act in respect of the current year and the difference between the actual and the declared notional sales tax liability under the Act in respect of the previous year and a certificate in Form-I from the competent authority of the Department of Industries to the effect that the applicant has not violated any of the terms and conditions of the industrial policy applicable to it.

(3) The prescribed authority may, after making such enquiries as may be considered necessary by it, renew the certificate in Form S. T. (DP)-II and the certificate so renewed shall remain valid until the renewal is refused or until the certificate otherwise expires.

(4) The certificate in Form S. T. (DP)-II, shall, unless cancelled, be valid from the first day of July of the year in which the application is made if it is in time or otherwise from the date of application to the thirtieth of June next when the certificate in Form S. T. (DP)-II expires or the accumulative notional liability to pay sales tax under the Act first exceeds the quantum of deferment of the sales tax fixed for the unit, whichever is earlier.

(5) If the prescribed authority finds that the application for the renewal of the certificate in Form S. T. (DP)-II is not in order or the particulars given in the application are not correct and complete or the applicant is not the same unit in respect of which the certificate in Form S. T. (DP)-II has been issued or if he has violated any of the provisions of the Act or the rules made thereunder, it may reject the application after giving the applicant an opportunity of being heard.

*Note.*—The competent authority of the Department of Industries shall be required to inform the prescribed authority about the withdrawal or cancellation of the certificate in Form-I granted in respect of the unit.

8. *Cancellation of certificate in Form S.T. (DP)-II.*—(1) The certificate in Form S.T. (DP)-II, in respect of the unit shall be liable to be cancelled on any of the following grounds, namely,—

- (i) That the certificate has been obtained by fraud, deceit, mis-representation, mis-statement or concealment of material facts.
- (ii) That the unit has discontinued its business at any time for a period exceeding six months or it has closed its business during the period of deferment.
- (iii) That the unit has disposed of any of the fixed assets mortgaged with the Government.
- (iv) That the unit has failed to furnish adequate security as required under this scheme.
- (v) That the unit has failed to pay the deferred amount of sales tax on the due date of payment.
- (vi) That the unit has violated any of the provisions of the Act or the rules made thereunder, and
- (vii) That the competent authority of the Department of Industries for granting the certificate in Form-I has recommended that the certificate of deferment be cancelled.

(2) The prescribed authority shall, before passing an order of cancellation on the grounds specified in sub-para (1) give an opportunity of being heard to the unit.

9. *Return Assessment etc.*—(1) The unit holding a certificate in Form S. T. (DP)-II shall continue to file the returns in the manner specified under the Act and the rules made thereunder.

(2) Notwithstanding anything contained in this scheme, the unit holding a certificate in Form S. T. (DP)-II issued under this scheme shall attach an attested copy of the certificate in Form S. T. (DP)-II in lieu of proof of payment of tax along with the return till the facility of making deferred payment of sales tax is fully availed of or the period of deferment expires under this Scheme, whichever is earlier.

(3) The assessment of an eligible unit in respect of which certificate in Form S. T. (DP)-II has been granted in accordance with the provisions of the Act, the rules and the Scheme made thereunder shall be completed as early as possible and latest by the 31st day of December in respect of the assessment year (financial year) immediately preceding thereto and the additional demand so determined, if any, shall be paid as per the provisions of the Act and the rules made thereunder.

(4) Notwithstanding the provisions relating to payment of tax due according to return, the unit in respect of which the benefit of making deferred payment of sales tax under the Act, has been availed of shall make payment of the deferred amount of sales tax every quarter or month, as the case may be, and within the period specified under the Himachal Pradesh General Sales Tax Rules, 1970.

(5) On cancellation of the certificate in Form S. T. (DP)-II or when the period of this certificate has expired, the entire amount of sales tax deferred shall become payable immediately in lump sum and the provision relating to recovery of sales tax, interest and imposition of penalty under the Act shall be applicable in such cases.

10. *No interest to be paid on the amount of sales tax deferred.*—Subject to the provisions of sub-para (5) of para 9 of this Scheme, no interest on the amount of sales tax deferred for the period for which deferment is permitted shall be payable and no penalty shall be imposed for non-payment of the amount of sales tax payable according to return, but for grant of facility of making deferred payment of sales tax.

11. *Registers to be maintained by the prescribed authority.*—The prescribed authority shall maintain a ledger account in Form S. T. (DP)-VI in respect of eligible unit regarding certificates in Form S. T. (DP)-II granted to the unit and entries regarding the grant, renewal or cancellation of the certificate in Form S. T. (DP)-II shall be made in the ledger so maintained.

12. *Condonation of delay.*—The Excise and Taxation Commissioner or any other officer authorised by him but not below the rank of Deputy Excise and Taxation Commissioner, may for reasons to be recorded in writing condone delay in the submission of application for the grant of certificate in Form S. T. (DP)-II upto a period of not exceeding six months.

13. *Other powers of prescribed authority.*—(1) Notwithstanding anything contained in this Scheme, the prescribed authority may *suo-motu* or on receipt of a report or complaint, and after affording an opportunity of being heard to the concerned entrepreneur of the unit, if he is satisfied that a breach of any of the provisions contained in the Himachal Pradesh General Sales Tax Act, 1968, the Central Sales Tax Act, 1956, and the rules, notifications or orders issued under these enactments including any of the conditions specified in this scheme has been committed, may take legal action under the provisions of the Himachal Pradesh General Sales Tax Act, 1968, the Central Sales Tax 1956 and the rules made including any notification or order issued or passed thereunder as if this Scheme was not in existence and there was escapement of tax.

(2) The prescribed authority shall, while taking action under sub-para (1), be empowered to amend, suspend, restore and cancel the certificate in Form S. T. (DP)-II granted by it, subject to any order that may be passed in this behalf under sections 30 and 31 of the Act.

14. *Overriding effect.*—Notwithstanding anything to the contrary contained in any notification or any other rule made or issued by the Government of Himachal Pradesh, in this behalf, this Scheme shall have effect and it shall confer no right on any entrepreneur or any unit and that the Government also reserves the right to amend or withdraw this Scheme at any time.

ANNEXURE—I

[See para-2 (ix)]

Categories of Industrial Areas :

Category 1	District 2	Industrial Block 3
“A”	Bilaspur	Jhanduta block*
	Chamba	Tissa block Salooni block Bhattiyat block Mehla block Pangi block Bharmour block Chamba block*
	Hamirpur	Bijhari block Nadaun block Bhoranj block Sujanpur block*
	Kangra	Lambagaon block Baijnath block Nagrota Surian block Dehra block Bhawarna block* Pragpur block*
	Kullu	Anni block Nirmand block Banjar block Naggar block*
	Mandi	Rewalsar block Gopalpur block Darang block Chauntra block Seraj block Karsog block Dharampur block Chachiot block

1

2

3

Sirmaur	Pachhad block Shillai block Sangrah block
Una	Bangana block
Shimla	Chopal block Chhohara block Rohru block* Rampur block* Jubbal block* Kumarsain block*
Lahaul & Spiti	Keylong block Kaza block
Kinnaur	Kalpa block Nichhar block Pooch block

\*Incorporated in this Annexure w.e.f 1-5-1992.

“B”	Bilaspur	Bilaspur Sadar block Ghumarwin block
	Hamirpur	Hamirpur block Sujanpur block*
	Kangra	Kangra block Rait block Bhawarna block* Nagrota Bagwan block Pragpur block* Punchrukhi block
	Mandi	Mandi Sadar block Sundernagar block
	Shimla	Rohru block* Rampur block* Theog block Jubbal block* Kumarsain block* Kasumpti-Suni block
	Solan	Kandaghat block Kunihar block
	Una	Amb block Gagret block
	Kullu	Kullu Block Naggar Block

1	2	3
	Chamba	Chamba block*
‘C’	Solan	Dharampur block Nalagarh block Solan block
	Sirmour	Paonta Sahib block Nahan block
	Una	Una block
	Kangra	Indora block Nurpur block

## ANNEXURE-II

[See para-2 (xi)]

## List of units not eligible for sale tax incentive :

1. Flour Mills.
2. Rice mill, pulse mill, cereal mill and Spice mill.
3. Preparing of papad, various sweets, confectionery.
4. Producing of fire-wood and charcoal.
5. Decorating, expelling, crushing, roasting, parching, flying of oil-seeds and colouring, decolouring and scenting of oil.
6. Solvent extraction of oil from seeds and oil cakes.
7. Preparing of bread (other than by mechanised bakery).
8. Refining of slack wax.
9. Pesticides formulations.
10. Transformer oil.
11. Stainless steel wire in thicker gauges (upto 20 gauge).
12. Recovery of Zinc metal from Zinc Ash, Pross, waste, etc.
13. Re-rolling of steel including stainless steel.
14. Ammonium Nitrate from calcium ammonium nitrate (fertilizer grades).
15. Non-Power operated acid/slury detergent formulations.
16. Wire drawing of steel and items requiring wire rods as an essential raw material (up to 24 gauge).
17. Conduit pipes and manually welded furnitures, tables except ERW Seamless pipes.
18. Manufacture of stainless steel products (a) domestic utensils, (b) Wiper blade made of stainless blade made of stainless steel stripes, (c) Hospital equipment, wires, and furniture made of stainless steel sheets and strips.
19. Wire and Cables Aluminium.
20. All fabrications and products using tin/GP/GC sheets.
21. Bright bars.
22. Zinc Oxide.
23. Thinner and French Polish.
24. Manufacture of vanaspati ghee, Refining of crude oil.
25. Cement.
26. Paraffin wax based industry.

27. Chuna Bhatti.  
 28. Cold storage.  
 29. Manufacture of ice-cream, ice-candy and ice-fruits.  
 30. Printing press.  
 31. Rice Shellers.  
 32. Cotton Ginning.  
 33. Heat treatment and electroplating.  
 34. Mineral plants and induction furnaces manufacturing steel alloy ingots billets, except induction furnaces engaged in the manufacture of steel/alloy steel castings.  
 35. Plating, Polishing and grinding units.  
 36. Breweries, Distilleries, non-fruit based wineries and Bottling Plants (both for country liquor and Indian Made Foreign Liquor).  
 37. Mining and Quarrying industry.  
 38. Stone crushers.  
 39. Jobbing units except textile-dyeing finishing and printing industry.  
 \*40. Electronic Assembly units (upto 30-4-1992)  
 \*41. Electronic Assembly units namely:  
     (i) T. V. Assembly units  
     (ii) Radio Assembly units  
     (iii) V. C. R./V. C. P. Assembly units and  
     (iv) Other units where value addition in assembling is less than 25%.

\*Note.—Item No. 40 shall stand deleted w.e.f. 1-5-1992 and item No. 41 incorporated w.e.f. 1-5-1992.

## APPENDIX-II

### FORM S. T. (DP)-I

(See para 5 and 7)

### APPLICATION FORM FOR THE GRANT OR RENEWAL OF DEFERMENT CERTIFICATE

To

The.....

.....

Sir,

In accordance with the provisions of sections 42-A of the Himachal Pradesh General Sales Tax Act, 1968 and the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Scheme, 1992, framed thereunder, I, ..... (Name), aged ..... son of Shri ..... resident of ..... Proprietor/Partner/Managing Director/Manager ..... of the unit as mentioned hereunder apply for the grant/renewal of certificate in Form S. T. (DP)-II, hereby declare as under:—

(a) Name and complete address of the Proprietor/ Partner/Managing Director/Manager etc. of Unit along with its registration Certificate No. under the Himachal Pradesh General Sales Tax Act, 1968, with date of its validity.

M/s.....

.....

Place.....

Registration Certificate Number.....

Date of validity.....

.....

(b) Number with date of issue of the certificate in Form I.	No.... Date.....
(c) Quantum of sales tax deferement applied for on the basis of certificate in Form I.	..... (in words) ..... (in figures)
(d) Period of deferment subject to ceiling on quantum of sales tax to be deferred.	Years and months (in words) From..... To.....
(e) Description of raw-material used.	.....
(f) Description of items manufactured.	.....
(g) Production capacity in quantity/weight per hour/month/annum.	(i) Regd./Licensed ..... (ii) Installed .....
(h) Estimated gross turnover for the current year:—	
(i) under the Himachal Pradesh General Sales Tax Act, 1968.	Sales turnover Rs.....
(ii) under the Central Sales Tax Act, 1956.	Sales turnover Rs.....
(i) Amount of Sales Tax deferred sought to be under the Himachal Pradesh General Sales Tax Act, 1968	Amount Rs.....
(j) Notional Sales Tax liability for the current year under the Himachal Pradesh Sales Tax Act, 1968.	Amount Rs.....
(k) Basis of eligibility, whether:—	
(i) New Industrial Unit, or (ii) Expansion, or (iii) Modernisation, or (iv) Diversification	
(In case of expansion or modernisation or diversification give the following details of parent unit)	
(i) Name and location of the unit	.....
(ii) Items being manufactured	.....
(iii) Gross turnover during the last year	.....

2. Attested copies of the following documents, contents of which are true and correct to the best of my knowledge, are hereby attached :—

- (i) certificate from Chartered Accountant regarding gross turnover of sales as on 31st day of March last;
- (ii) Certificate from Chartered Accountant regarding the notional sales tax liability for the current years;
- (iii) certificate from Chartered Accountant regarding fixed assets as on the 31st day of March last, wherever applicable;
- (iv) copy of balance sheet as on the 31st day of March last, duly certified by Chartered Accountant, wherever applicable.
- (v) Copy of manufacturing and profit and loss account for the year ending the 31st day of March last duly attested by Chartered Accountant in case of renewal of certificate;
- (vi) latest copy of charge in the constitution/ partnership deed/memorandum/articles of association/bye-laws of the Society etc. duly attested; and
- (vii) copy of power of attorney or certified copy of resolution passed by Board of Directors/members authorising a particular person to apply for making deferred payment of sales tax.

3. (i) \*I hereby opt for availing the facility of making deferred payment of sales tax.

(ii) I hereby state that the unit statisfies all the conditions essential for the issuance or renewal of certificate in ST(DP)-II.

(iii) I hereby undertake that I shall abide by the terms and conditions contained in the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Scheme, 1992, and the provisions of the Himachal Pradesh General Sales Tax Act, 1968, the rules framed and the notifications and orders issued thereunder.

Signature of the applicant.....

Name.....

Status.....

Date.....

## DEFERMENT CERTIFICATE

## FORM S. T. (DP)-II

[See rule 2 (ii) and (vi)]

Deferment Certificate No. ....

It is hereby certified that the Industrial unit in the name and style of M/s.....  
 .....situated at ..... office address.....  
 .....under the Himachal Pradesh General Sales Tax Act, 1968, Registration Certificate No..... with date of validity from.....  
 and further holding certificate in Form L, bearing No..... dated the .....  
 .....is entitled to make deferred payment of sales tax in accordance with the provisions of the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Scheme, 1992 for the period from..... to.....

2. Subject to the provisions of the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Scheme, 1992, this certificate is valid for the period:—

Period From—To	Date of renewal	Quantum of benefit of sales tax deferment	Signature of the prescribed auth- ority	Signature, Name and Status of the holder of the certificates
		Notional/Actual		
1	2	3	4	5
1st year	30th June			
From....To....				
2nd year	30th June			
From....To....				
3rd year	30th June			
From....To....				
4th year	30th June			
From....To....				
5th year	30th June			
From....To....				
6th year	30th June			
From....To....				
7th year	30th June			
From....To....				
8th year	30th June			
From....To....				

1	2	3	4	5
9th year	30th June			
From.... To....				
10th year	30th June			
From.... To....				
11th year	30th June			
From.... To....				
12th year	30th June			
From.... To....				

3. This certificate is entered at Serial No..... page..... of the register in Form S. T. (DP)-VI.

4. This certificate shall be deemed to have been cancelled from the date when cumulative notional sales tax liability of the holder first exceeds Rs.....

Seal.

Signature of the prescribed authority  
issuing the certificate.....

Date of issue.....

Name.....

Place..... District.....

#### APPENDIX-I

##### FORM-I

[See para 2 (v)]

##### CERTIFICATE

No.....

This is to certify that.....(name and full address).....the proprietor/owner/managing director/partner whereof is/are Shri/Shrimati.....is/are registered as a new industrial unit in the office of the undersigned against Registration No.....dated.....for the manufacture of.....for sale, and that the said industrial unit commenced manufacture of the said goods with effect from.....

2. This is further to certify that the said new industrial unit is an industrial unit.....(description of priority industry) or an industrial unit other than the industrial unit specified in the negative list.

3. This is also to certify that the said new industrial unit is located in.....(name and category of industrial block) and has the actual capital investment of Rs.....and is accordingly a small scale/medium scale/large scale industrial unit.

4. This is also to certify that the aforesaid new industrial unit is a prestigious industrial unit as defined in the Himachal Pradesh Sales Tax (Deferred Payment of Tax) Scheme, 1992 and has employed on permanent basis ..... persons.

Dated.....

Signatures.

**Note.—1.—**This certificate shall be signed and issued by the General Manager, District Industries Centre of the Department of Industries of Government of Himachal Pradesh where the Industrial unit is registered or in other cases by the Director of Industries, Himachal Pradesh or other competent authority, as the case may be.

2. Strike out clearly which is not applicable.

### FORM S. T. (DP)-III

[See para 6(5)]

### FORM OF REGISTER

(To be maintained by the prescribed authority for recording the details of the agreements/mortgage deeds executed/bank guarantees and security furnished by the eligible industrial units in whose favour deferment certificate entitling them to avail deferred payment of sales tax has been issued.)

Sl. No.	Name of the eligible Industrial Unit	Location of the eligible Industrial unit	Address
1	2	3	4
.....	.....	.....	.....

Registration Certificate Number held by the eligible industrial unit under the Himachal Pradesh General Sales Tax Act, 1968/Central Sales Tax Act, 1956	Number and date of the deferment certificate	Period of eligibility for making deferred payment of sales tax
5	6	7
.....	.....	.....

Amount mentioned in deferment certificate authorising deferred payment of sales tax	Number and date of Mortgage Deed, Agreement executed and security furnished with date of execution	Value of the Mortgage Deed, Agreement and security with details of the assets mortgaged
8	9	10
Value of the Bank Guarantee furnished with name of the Bank and period thereof	Date on which assets released after full payment of sales tax amount deferred.	Signature of the prescribed authority
11	12	13

## FORM S. T. (DP)-IV

[See para 6 (1)]

[Mortgage Deed to be executed by a registered dealer who wishes to avail of the facility of making deferred payment of sales tax under the Himachal Pradesh General Sales Tax (Deferred payment of Tax) Scheme, 1992].

THIS MORTGAGE DEED made this.....day of.....

Between

Name.....(full address) registered under the Himachal Pradesh General Sales Tax Act, 1968 under Registration No..... dated the.....in the State of Himachal Pradesh (hereinafter referred to as "the Mortgagor" which term shall where the context so admits include his heirs, executors, administrators and assigns and legal representatives) of the first part and the Governor of Himachal Pradesh through\*....., duly authorised by him (hereinafter referred to as the "Mortgagee" which term shall where the context so admits, include his successors-in-office and assigns) of the second part;

Whereas the Mortgagor has assured the Mortgagee that he is the sole owner of the.....situated in.....District.....(the said property being detailed or described more particularly in Schedule-I hereto), and that the same is not mortgaged or charged or otherwise encumbered in any way whatsoever and the same is now offered to Mortgagee as first charge;

And whereas the Mortgagor agrees that whenever called upon by the Mortgagee to do so, insure the whole or any part of all properties hereinbefore mentioned against fire throughout the period of mortgage;

\*As authorised in this behalf by the Government.

And whereas the Mortgagor has applied for the grant of facility of making deferred payment of sales tax amounting to Rs.....under the provisions of sub-section (1) of section 42-A of the Himachal Pradesh General Sales Tax Act, 1968, rules framed thereunder and the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Scheme, 1992;

And whereas the Mortgagor agrees whenever called upon by the Mortgagee to do so, to pay the whole or any part of the amount of sales tax deferred along with interest, in the event of failure of the Mortgagor to observe the conditions for its grant;

And whereas the Mortgagee has agreed to defer the payment of sales tax amounting to Rs.....(in words).....(hereinafter referred to as the said amount) payable by the Mortgagor during a period of.....years, commencing from.....subject to the conditions hereinafter appearing.

NOW THIS INDENTURE WITNESSETH as under:—

- (1) That in pursuance of the aforesaid agreement and for the purpose of securing the payment of the deferred or to be deferred amount of sales tax in the said sum of Rs.....the Mortgagor hereby covenants with the Mortgagee that he will comply with the provisions of the Himachal Pradesh General Sales Tax Act, 1968, the rules framed thereunder and the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Scheme, 1992, and the Central Sales Tax Act, 1956, the rules framed thereunder, as amended from time to time;
- (2) That the Mortgagor shall furnish to the prescribed authority *i.e.*.....such reports, returns and other documents as may be required or demanded by it from time to time;
- (3) That the Mortgagor shall not change location of the whole or any part of his total fixed assets and the property from the present place or effect any substantial contraction or disposal of a substantial part of his total fixed assets and the property till the amount of sales tax deferred is paid to the Mortgagee;
- (4) That the Mortgagee, may at any time, enter in or upon any part of the Mortgagor's industry for the purpose of inspecting the accounts/records thereof so as to ascertain that the Mortgagor had duly performed and observed the covenants and conditions subject to which the facility of making deferred payment of sales tax has been granted;
- (5) That the Mortgagee shall have full right, power and authority at all times to do all acts and things, which may be necessary or expedient for the purpose of enforcing compliance with all or any terms, conditions and reservations therein contained and to recover from the Mortgagor as first charge upon the total fixed assets of the said Mortgagor and on account of the cost of doing all or any such acts and things, all costs incurred in connection therewith in any way relating thereto;
- (6) That the Mortgagor shall—
  - (a) comply with any general or special order of the Mortgagee relating to the inspection of its premises, buildings, machinery, stock of raw material and finished goods in hand;

- (b) furnish full and complete returns of all goods manufactured or sold, both as regards description and quantity as and when called for by the Mortgagee, in addition to those which are to be submitted under the law;
- (c) maintain special accounts and furnish such statements as the Mortgagee, from time to time, may require; and
- (d) submit his accounts to such audit as the Mortgagee may prescribe.

(7) That after any inspection as hereinbefore provided for or on account of failure of the Mortgagor to comply with or to fulfil any of the conditions of this covenant, the Mortgagee, may call upon the said Mortgagor by a written notice to show cause within a month from the receipt of such notice as to why the entire amount of said deferred amount of sales tax be not immediately recovered from Mortgagor together with interest at the rate of 18 per cent per annum calculated thereon from due date for filing of returns, in case of sales tax deferred or the date of demand notice issued after assessment, as the case may be. After the cause shown by the Mortgagor has been considered and found to be unsatisfactory or if no cause is shown within the time specified in the notice, it shall be lawfull for the Mortgagee, to order lump sum recovery of the amount of deferred sales tax along with interest becoming payable thereon which may be recovered as arrears of land revenue;

(8) That in case the value of the security offered hereinbefore excluding the amount of earlier encumbrance, if any, falls below one and a half times the amount of deferred sales tax, the Mortgagee, may call upon the Mortgagor by a notice in writing, to furnish additional security within the time specified therein, and in case of default by the Mortgagor to furnish such additional security to the satisfaction of the Mortgagee, he may order lump-sum recovery of the amount of deferred sales tax becoming payable together with interest at the rate of 18 per cent per annum payable from the date as mentioned in clause (7) above;

(9) (i) That in case the Mortgagee is satisfied at any stage that the deferred payment of sales tax has been obtained by mis-representation as to an essential fact by furnishing false information or if the Mortgagor's industrial unit is closed within the period stipulated, the Mortgagee may order lump-sum recovery of whole amount of deferred sales tax, together with interest at the rate of 18 per cent per annum from the date as specified in clause (7) after affording an opportunity to the Mortgagor to show cause against the proposed action.

(ii) And further in pursuance of the said agreement and for the consideration aforesaid, the Mortgagor as beneficial owner doth hereby grant, convey and assign to that Mortgagee as the first Mortgagor :—

- (a) all the properties described in the Schedule hereto and delineated in map or plan hereto annexed; and
- (b) all the assets, present and to be hereinafter acquired by the Mortgagor, whether the said assets present or future be in his name or that of the.....  
.....including book, debits, stocks and stores, the premises and machinery whether existing or to be purchased with the aid of the amount of deferred sales tax hereby granted or with any portion thereof and whether referred to in Schedule hereto or not to have and to hold the same into and to the use of Mortgagee its successors and assigns for ever subject to the proviso for redemption hereafter contained ;

PROVIDED ALWAYS THAT WHEN THE HEREINBEFORE mentioned covenants have been satisfied and continue to be satisfied till the payment of entire amount of deferred sales tax, the Mortgagee shall at the request and at the cost of the Mortgagor, recover the said deferred amount of sale tax alongwith interest and expenses, if any, incurred in this behalf from the properties of Mortgagor or the surety as the case may be.

(iii) AND THIS INDENTURE further witnesseth that in pursuance of the said agreement and as security for the said sum of rupees..... the surety as beneficial owner both hereby grant, convey and assign to the mortgagee all the properties referred to in the said Schedule and delineated in the map or plan hereto attached to have and to hold the same into and to the use of the mortgagee, its successors and assigns for ever subject to the proviso for redemption hereinafter contained and the surety both further covenant that if the mortgagor shall make default in the fulfilment of any of the obligations mentioned hereinbefore, then the whole of the said amount and interest at the rate of 18 per cent per annum calculated from the date as mentioned in clause (7) shall become due and payable by the mortgagor and the mortgagee shall be at liberty to recover the same as arrears of land revenue :

PROVIDED ALWAYS THAT WHEN THE HEREINBEFORE mentioned covenant and other conditions connected therewith have been satisfied and continued to be satisfied till the payment of the entire amount of deferred sales tax, the mortgagee shall at the request and at the cost of the Mortgagor, recover the said deferred sales tax dues alongwith interest and expenses, if any, incurred in this behalf from the properties of Mortgagor.

(iv) AND in further pursuance of the agreement and covenant referred to above, the Mortgagor does hereby agree to insure the entire machinery and stock in the said..... and if so required all other properties hereinafter referred to against fire to the full extent of the deferred sales tax and that the policy of insurance shall be taken out in the name of the Mortgagor and the Mortgagee and it shall be deposited with the Mortgagee. The Mortgagor shall pay all premiums and at his own cost renew the policy every year during the period the properties remain mortgaged to the Mortgagee failing which the Mortgagee may pay the same and recover from Mortgagor such premiums and all expenses with interest thereon at the rate of 10 per cent per annum.

(v) It is further agreed by the Mortgagor that notwithstanding anything hereinbefore contained, the Mortgagee may by the appointment of its own Agent or otherwise exercise such control over the conduct of the mortgagor to which deferred payment of sales tax has been given as shall suffice in their or in his opinion to safeguard the interest of the Mortgagee in such industrial unit and that the Mortgagor shall forthwith comply with all recommendations made by the Mortgagee or its Agent so appointed.

(vi) It is further agreed that the appropriate stamp duty and the registration charges of this instrument shall be borne by the mortgagor.

#### SCHEDULE

(Give details of properties mortgaged/charge)

IN WITNESS WHEREOF THE PARTIES HAVE hereunto set their hands on the day, month and year mentioned as above.

*Signature by or on behalf of the above  
named firm/Registered dealer.  
(Mortgagor).*

Signed by the mortgagor in the presence of :—

1. (a) Name and address.....  
.....

(b) Signature.....

2. (a) Name and address.....  
.....

For and on behalf of the Governor of Himachal Pradesh.

Signature and designation of Officer.

Signed by the Officer for and on behalf of the Governor of Himachal Pradesh in the presence of :—

1. (a) Name and address.....  
.....

(b) Signature.....

2. (a) Name and address.....  
.....

(b) Signature.....

**FORM S. T. (DP)-V**

**SURETY BOND**

[See para 6(3)]

KNOWN all men by these presents that I/we.....  
(full name).....(full address with Registration Certificate No., if any), am/are held and firmly bound upto the Governor of Himachal Pradesh (hereinafter referred to as 'the Government' which expression shall, unless excluded by or repugnant to the context, include his successors-in-office and assigns) in the sum of rupees.....  
.....(amount in figures and followed by amount in words)  
(hereinafter referred to as 'the said sum') to be paid to the Government on demand, for which payment will and truly to be made, I/we bind myself/ourselves, my/our heirs, executors, administrators and legal representatives by these presents.

Whereas the above-bounden has been required by Excise and Taxation Commissioner, Himachal Pradesh, or the Officer authorised by him in this behalf in writing to furnish security for the said sum for the purpose of securing the proper deferred payment of the amount of sales tax payable by him/them under the Himachal Pradesh General Sales Tax Act, 1968 (hereinafter referred to as 'the said Act') the Himachal Pradesh General Sales Tax

Rules, 1970 and Himachal Pradesh General Sales Tax (deferred payment of tax) Scheme, 1992 framed thereunder and indemnifying the Government against all loss, costs or expenses which the Government may, if any way, suffer, sustain or pay, by reasons of omission, default or failure or insolvency of the above-bounden or any person or persons acting under or for him/them to pay such tax in the manner and by the time provided by or prescribed under the said Act.

Now the condition of the above written bond is such that if the above bounden, his/their heirs, executors, administrators and legal representatives or any person acting under or for him/them pays the full amount of tax payable by him under the said Act in the manner and by the time provided by or prescribed under the said Act on demand by any authority appointed by Government under section 3 of the said Act such demand to be in writing and to be served upon the above bounden person, his/their heirs, executors, administrators and legal representatives of any person acting under or for him/them in the manner provided by or prescribed under the said Act, and shall also at all times indemnify and save harmless the Government from all and every loss, cost or expense which has been or shall or may at any time, or times hereafter during the period in which the above bounden is held liable to pay the amount of deferred sales tax under the said Act, be caused by reason of any act, omission, default, failure or insolvency of the above bounden or of any person or persons acting under or for him/them, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force effect and it is hereby further agreed that in the event of the death/partition/disruption/dissolution/winding up or final cessation of the liability, under the Act or the rules prescribed thereunder of the above bounden, this bond shall remain with the Assessing Authority for twelve years from the occurring of any of the events aforesaid for recovering any deferred payment of sales tax that may be payable by the above bounden or any loss, cost or expenses that may have been sustained incurred or paid by the Government owing to the act, omission, default, failure or insolvency of the above-bounden or any person or persons acting under or for him/them or the above bounden's heirs, executors, administrators and legal representatives and which may not have been discovered until after the above-bounden's death/partition/disruption/dissolution/winding up or final cessation of his/their liability under the said Act or the rules prescribed thereunder :

Provided always that without prejudice to any other right or remedy for covering the tax, loss or damage as aforesaid, it shall be open to the Government to recover the amount payable under this bond as an arrears of land revenue or fine imposed by any authority under the said Act.

In witness whereof the said ..... (f ll name) has hereunto set his hand this ..... day of ..... signed and delivered ..... by the above named in the presence of .....  
.....

Witnesses :

1. ..... Signature .....  
2. ..... Status

We, (1) .....  
(2) .....

(Name and full address of the sureties) hereby declare ourselves sureties for the above-bounden and guarantee that he/they shall do and perform all that he/they, has/have above undertaken to do and perform, and in case of his/their omission, default or failure therein, we hereby bind ourselves, jointly and severally to forfeit to the Governor of Himachal Pradesh (hereinafter referred to as, the Government, which expression shall unless excluded by or repugnant to the context, include his successor-in-office and assign a sum of rupees..... (amount in figures followed by amount in words) hereafter referred to as "the said sum" in which the above-bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the Assessing Authority to recover any amount of tax payable by the above-bounden and remaining unpaid and also to recover any loss, damages, cost of expenses, which the Government may sustain, incur or pay by reasons of such omission, default or failure.

And we agree that the Government may without prejudice to any other rights or remedies of the Government, recover the said sum from us, jointly and severally, as an arrears of land revenue under/or fine imposed by a Magistrate.

And we also agree that neither of us shall be at liberty to terminate this surety-ship except upon giving to the Assessing Authority six calendar months notice in writing of his intention so to do, and our joint and several liability under this bond shall continue in respect of all acts, omission, defaults, failure and insolvencies on the part of the above-bounden until the expiration of the said period of six months.

Signature of sureties in presence of witnesses:

1. .... (Name and complete address of the witnesses).

Signatures.

2. .... (Permanent address).

### FORM S. T. (DP)-VI

(See para 11)

#### Register of Eligible Industrial Units availing deferment benefit

Serial No.	Name and category of the eligible industrial unit holding deferment certificate in Form S.T. (DP)-II with Registration Certificate under the Himachal Pradesh General Sales Tax Act, 1968	Commodities manufactured	Number and date of issue of deferment of sales tax certificate in Form S.T. (DP)-II	Period of benefit of deferment of sales tax mentioned in the deferment certificate in Form S. T.		Maximum quantum of sales tax deferment granted
				Form (i)	To (ii)	
1	2	3	4	5	6	

deferment benefit availed upto the	Deferment benefit availed during the	Total (7 and 8)	Balance (of column 6—9)
7	8	9	10

By order,

Sd/-

*Financial Commissioner-cum-Secretary.*

[Authoritative English text of this department notification No. 1-12/73-E&T-III, dated 25-9-1992 as required under Article 348 (3) of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

*Shimla-2, the 25th September, 1992*

**No. 1-12/73-E&T-III.**—Whereas the Governor of Himachal Pradesh is satisfied that it is necessary and expedient so to do in public interest;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 42-A of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor of Himachal Pradesh is pleased to notify the following Scheme, regulating the deferred payment of tax by entrepreneurs setting up new industrial units in the State and manufacturing goods for sale, namely :—

### SCHEME

**1. Short title and application.**—(1) This may be called the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Scheme, 1992.

(2) It shall apply to the new industrial units established in the State of Himachal Pradesh and manufacturing goods for sale.

2. *Definitions.*—(1) In this scheme, unless the context otherwise requires :—

- (i) 'Act' means the Himachal Pradesh General Sales Tax Act, 1968;
- (ii) 'Deferment Certificate' means a certificate granted in Form S. T. (DP)-II by the prescribed authority in respect of an eligible unit which enables such unit to avail of the facility of deferred payment of sales tax leviable under section 6 of the Act, excluding purchase tax on goods specified in schedule 'C' to the Act;
- (iii) 'diversification' means a minimum of twenty-five per cent additional fixed capital investment in respect of an industrial unit over its existing fixed capital investment for starting the production of any additional item;
- (iv) 'Empowered Committee' means a committee constituted by the Government of Himachal Pradesh in the Department of Industries and which shall be headed by Secretary (Industries) to the Government of Himachal Pradesh;
- (v) 'expansion' and 'modernisation' in relation to an industrial unit shall mean additional fixed capital investment of not less than twenty-five per cent over and above its existing fixed capital investment, resulting in at least twenty-five per cent increase in the existing installed capacity and production;
- (vi) 'eligible unit' means an industrial unit in respect of which a certificate in Form 'I' has been issued by the General Manager, District Industries Centre of the Department of Industries and to whom a certificate in Form S. T. (DP)-II has also been granted by the prescribed authority enabling him to make deferred payment of sales tax;
- (vii) 'Form' means a form appended to this Scheme;
- (viii) 'Government' means the Government of Himachal Pradesh, in the Department of Excise and Taxation;
- (ix) 'Industrial block' means a block specified as such below category "A", Category "B" and Category "C" Industrial areas in Annexure 'I' appended to this scheme;
- (x) 'large scale industrial unit' and 'medium scale industrial unit' means a unit specified as such by the Central Government and either licensed under the Industrial (Development and Regulation) Act, 1951, if so required, or duly registered with the Director General of Technical Development, Textile Commissioner of the Central Government, Department of Electronics or any other prescribed competent authority;
- (xi) 'negative list' means the list of industrial units and goods as specified in Annexure-II appended to this scheme, which are not eligible for the facility of making deferred payment of sales tax under the Act;

(xii) 'new industrial unit' means an industrial unit which starts production on or after first day of April, 1991 and includes any existing unit which is eligible to get fresh registration as per the guidelines issued by the Development Commissioner, Small Scale Industries, Government of India, from time to time, but will not include any industrial unit, small, medium or large, which is formed as a result of re-establishment, mere change of ownership, change in the Constitution, re-structuring or revival of an existing industrial unit;

(xiii) 'notional sales tax liability' shall mean :—

- the amount of tax payable under the Act, on estimated sales of finished goods of the eligible unit during the year for the purpose of availing of the facility of deferred payment of sales tax computed at the rates specified under section 6 of the Act; and
- the amount of tax payment under the Central sales Tax Act, 1956 on the finished goods of the eligible unit made in the course of Inter-State trade or commerce computed at the rate of tax applicable to such sales as if these were made against the certificate in Form 'C' specified in the said Act on the basis that the sales are eligible to tax under the aforesaid Act;

(xiv) 'para' means the para of this Scheme;

(xv) 'prescribed authority' means an officer of the Department of Excise and Taxation, who is the Officer Incharge of the District;

(xvi) 'prestigious industrial unit' means a new industrial unit which has fixed capital investment of not less than rupees fifty crores, comes into production after the 1st day of May, 1992, is registered by the Empowered Committee between the 1st Day of May 1992 and the 31st day of March, 1993 and employs on permanent basis not less than two hundred persons; and

- is based on local raw-material, or
- carries out value addition of fifty percentum or more, in its manufactured products, or
- undertakes an export commitment of 50% or more of its production, or
- is declared to be prestigious unit by the Empowered Committee headed by the Secretary (Industries) to the Government of Himachal Pradesh;

and also includes an existing industrial unit which fulfils the above criteria for 'prestigious unit' exclusively by virtue of the component of 'expansion' or 'diversification' or 'modernisation'; as the case may be;

(xvii) 'sick unit' means an industrial unit declared as such by the Empowered Committee;

(xviii) 'small scale industrial unit' means a unit falling within the definition of such unit as given by the Government of India, and registered as a small

scale industrial unit with the Department of Industries, Himachal Pradesh; and

(xix) 'unit' means and industrial unit which is registered as a dealer under the Act.

(2) All other words and expressions used in this Scheme but not defined shall have the same meanings as have been assigned to them under the Himachal Pradesh General Sales Tax Act, 1968 or the rules made thereunder.

3. *Conditions of eligibility.*—(1) The facility of making deferred payment of sales tax under the Act shall be admissible to a new industrial unit, only if :—

- (i) it has not been included in the negative list;
- (ii) it has been registered as a dealer under the Himachal Pradesh General Sales Tax Act, 1968 for manufacture of goods for sale;
- (iii) it (registered dealer) complies with the provisions of the Himachal Pradesh General Sales Tax Act, 1968, the rules made, the notifications and orders issued, thereunder;
- (iv) it has obtained a certificate in Form 'I' from the General Manager, District Industries Centre of the Department of Industries of the Government of Himachal Pradesh where the industrial unit is registered or in other case from the Director of Industries, Himachal Pradesh or his nominee duly authorised, in writing, in this behalf and has furnished the same certificate to the prescribed authority for the grant of deferment certificate in Form S. T. (D.P.)-II;
- (v) it has been granted the deferment certificate in Form S. T. (D.P.)-II by the prescribed authority;
- (vi) it complies with the provisions of the Central Sales Tax Act, 1956, the rules made, the notifications and the Orders issued, thereunder, as far as may be applicable to the concerned new industrial unit; and
- (vii) All the sales of goods have been made from the premises of the unit situated within the State of Himachal Pradesh, and the goods have not been transferred outside the State of Himachal Pradesh either on consignment basis or on branch transfer basis.

(2) The facility of making deferred payment of sales tax under the Act shall be admissible only for a period of one hundred and eight months (9 years), eighty-four months (7 years) and seventy-two months (6 years) respectively in respect of the units located in "A", "B" and "C" category of industrial blocks:

Provided that the facility of making the deferred payment of sales tax under the Act shall be available to units which are prestigious industrial units for the total time limit of one hundred and forty-four months (12 years), one hundred and eight months (9 years) and eighty-four months (7 years) respectively in respect of the units located in "A", "B" and "C" category of industrial blocks:

Provided further that in case a prestigious industrial unit also falls in the category of:—

- (a) Agriculture-horticulture produce based industries, except Breweries, Distilleries, non-fruit based wineries and Bottling Plants (both for Country Liquor and Indian made Foreign Liquor), or
- (b) electronic industry excluding electronic assembly units and Computer Software units, or
- (c) herbal produce based industries and aromatic industries, or
- (d) wool based industry (including angora wool), or
- (e) sericulture based industries, and is located in the "A" category of industrial blocks, the facility of making deferred payment of sales tax will also be available to such unit for a period of two years after exhausting the facility of exemption from sales tax for the period of ten years from the date of coming into production and this facility of making deferred payment will be in addition to the facility of exemption from sales tax.

(3) The facility of making deferred payment of sales tax shall become admissible only after the grant of the certificate in form S. T. (D.P.)-II by the prescribed authority (incharge of the district) in the Department of Excise and Taxation, on an application made to it in this behalf:

Provided that no certificate in Form S.T. (D.P.)-II shall be granted by the prescribed authority unless the application for the grant of the same is accompanied by the certificate in Form 'I' obtained by the industrial unit (registered dealer) concerned from the concerned General Manager, District Industries centre of the Department of Industries of Government of Himachal Pradesh, where the industrial unit is registered or in other case from the Director of industries, Himachal Pradesh or his nominee duly authorised by him, in writing, in this behalf:

Provided further that the application for the grant of certificate in Form S.T. (D.P.)-II shall not be entertained by the prescribed authority unless it is also accompanied by a deposit receipt of rupees five in the appropriate Government treasury.

4. *Quantum of entitlement.*—(1) Subject to other provisions of this Scheme, the facility of making the deferred payment of sales Tax under the Act shall be available to the new industrial units, subject to the maximum benefits as per Table given below:—

TABLE

Maximum benefits of facility of making deferred payment of sales tax.

Serial No.	Category of industrial block	To small scale industries	To medium and large scale industries	Total time limit within which concessions will be available
1	2	3	4	5
1.	"A"	400 per cent of fixed capital Investment	200 per cent of Fixed Capital Investment with a maximum of rupees seven crores as sales tax.	One hundred and eight months (9 years) from the date the production starts.

1	2	3	5	5
2.	“B”	200 per cent of Fixed Capital Investment.	125 per cent of Fixed Capital Investment with a maximum of rupees five crores as sales tax.	Eighty-four months (7 years) from the date the production starts.
3.	“C”	125 per cent of Fixed Capital Investment	100 per cent of fixed Capital Investment with a maximum of rupees four crores as sales tax.	Seventy-two months (6 years) from the date the production starts.

*Note :—*—The period specified in sub-para (i) for availing the benefit of the deferred payment of sales tax shall be reckoned from the date of commencement of production by a unit or as the case may be from the date of publication of this Scheme, in the Official Gazette whichever is later :

Provided that the facility of making the deferred payment of sales tax under the Act shall be available to prestigious industrial units for the total time limit of one hundred and forty-four months (12 years), one hundred and eight months (9 years) and eighty four months (7 years) respectively in respect of the units located in “A”, “B” and “C” category of industrial blocks :

Provided further that in case a prestigious industrial unit also falls in the category of :—

- (a) agriculture-horticulture produce based industries, except Breweries, Distilleries, non-fruit based wineries and bottling Plants (both for country liquor and Indian made Foreign Liquor) ; or
- (b) electronic industry excluding electronic assembly units and Computer Software units ; or
- (c) herbal produce based industries and aromatic industries ; or
- (d) wool based industry (including angora wool) ; or
- (e) sericulture based industries ;

and is located in the “A” category of industrial blocks, the facility of making deferred payment of sales tax will also be available to such unit for a period of two years after exhausting the facility of exemption from sales tax for the period of ten years from the date of coming into production and this facility of making deferred payment will be in addition to the facility of exemption from sales tax.

2. The sales tax shall be levied on the goods manufactured by the registered dealer (new industrial unit), referred to in sub-para (1) above, at the usual rates notified under section of the Act and the concerned registered dealer shall be required to pay in to the Government treasury, each quarter, the amount of sales tax due for each quarter or part of the

financial year, for which the facility of making deferred payment has been availed of, in the following manner :—

Stage of payment	Amount and the year pertaining to which the payment of deferred sales tax is to be made quarter-wise	Remarks, if any
1	2	3
Ending Year I	Nil (No payment)	
Ending Year II	Nil (No payment)	
Ending Year III	Nil (No payment)	
Ending Year IV	Payment of full amount of deferred sales tax pertaining to the First Year.	
Ending Year V	Payment of full amount of deferred sales tax pertaining to the Second Year.	
Ending Year VI	Payment of full amount of deferred sales tax pertaining to the Third Year.	
Ending Year VII	Payment of full amount of deferred sales tax pertaining to the Fourth Year.	
Ending Year VIII	Payment of full amount of deferred sales tax pertaining to the Fifth Year.	
Ending Year IX	Payment of full amount of deferred sales tax pertaining to the Sixth Year.	
Ending Year X	Payment of full amount of deferred sales tax pertaining to the Seventh Year.	
Ending Year XI	Payment of full amount of deferred sales tax pertaining to the Eighth Year.	
Ending Year XII	Payment of full amount of deferred sales tax pertaining to the Ninth Year.	

*In case of prestigious industrial units :*

Ending Year XIII	Payment of full amount of deferred sales tax pertaining to the Tenth Year.
Ending Year XIV	Payment of full amount of deferred sales tax pertaining to the Eleventh Year.
Ending Year XV	Payment of full amount of deferred sales tax pertaining to the Twelfth Year.

*Explanation* 1.—In this sub-para, year shall be reckoned from the date the new Industrial unit starts production and the expression 'Ending Year' shall be construed accordingly.

*Explanation* 2.—Counting from the fourth year the payment of deferred amount of sales tax shall be completed in equal number of years for which the facility of making deferred payment of sales tax is admissible according to the table in sub-para (1).

*Explanation* 3.—The expression "full amount of deferred sales tax" means the amount of sales tax due as per returns filed under sub-section (3) of section 12 of the Act and shall not include the amount of sales tax assessed on account of evasion of tax or suppression of sales.

(3) The payment of deferred sales tax shall be apportioned quarter-wise in each financial year in which the payment of the same is due.

(4) For calculating the maximum benefit on account of deferred payment of sales tax available in respect of the units under sub-para (1), the liability to pay sales tax under the Act shall be taken into account.

(5) When the maximum amount of benefit of deferred payment of sales tax as prescribed in sub-para (1) is exhausted, all sales made by such units thereafter shall be subject to payment of tax under the Act, as usual.

(6) The expansion or modernisation, as the case may be, or both parts of the unit shall be taken into account for the purpose of determining the quantum of deferred payment of sales tax under the Act, provided that a separate account for the additional and incremental production resulting from such expansion or modernisation or both is maintained.

*Explanation.*—‘incremental production’ in relation to expansion or modernisation shall mean production over and above either the installed capacity or actual production before expansion or modernisation, whichever is more.

(7) The industrial units undertaking diversification shall be entitled to the benefits under sub-para (1) only on the additional item manufactured as a result of such diversification for which a separate account shall be maintained.

(8) The maximum quantum of deferment of the liability to pay tax under the Act shall be calculated at the prevalent rates of tax payable at the relevant time on the taxable turnover of the concerned unit.

*5. Mode of availing benefit of making deferred payment of sales tax and issue of Deferment Certificate.*—The benefit of making deferred payment of sales tax shall be subject to the following mode :—

- (1) A unit in respect of which a certificate in form 'I' has been issued shall within a period of thirty days from the date of its issue make an application for the grant of benefit of making deferred payment of sales tax in Form S. T. (DP)-I to the prescribed authority. The prescribed authority shall issue certificate in form S. T. (DP)-II within a period of thirty days of the receipt of such application which should be complete in all respects. In case the certificate is not issued within thirty days, the prescribed authority shall record the reasons for the delay.
- (2) The application in Form S. T. (DP)-I made under sub-para (1) shall be accompanied with the certificate in form 'I' and all other relevant documents specified in the application in Form S. T. (DP)-I.
- (3) On receipt of the application under sub-para (1), the prescribed authority shall make such enquiries as may be considered necessary by it and shall issue the Deferment Certificate in Form S. T. (DP)-II only if—
  - (a) the application is in order,
  - (b) the applicant has furnished the security as prescribed in para 6, and
  - (c) the unit could be issued such certificate in accordance with this scheme.
- (4) No application in form S. T. (DP)-I shall be entertained by the prescribed authority if it is incomplete or is made after the expiry of a period of thirty days as prescribed in sub-para (1).

(5) An application which is not accompanied with relevant documents or which contains incomplete or incorrect particulars, shall be rejected by the prescribed authority.

(6) The certificate in Form S. T. (DP)-II shall be valid from the date of issue of the same and thereafter the unit shall be eligible to make deferred payment of sales tax in accordance with the certificate in Form S.T. (DP)-II issued by the prescribed authority.

**6. Security for availing the benefit of making deferred payment of sales tax.**—(1) A unit which makes an application under sub-para (1) of para 5 for availing the benefit of making deferred payment of sales tax under the Act shall execute a mortgage deed in Form S. T. (DP)-IV in favour of the Government thereby creating first charge on the assets and property of the unit and in case the mortgage deed does not cover the entire liability, the applicant shall furnish a bank guarantee for the remaining amount of the notional sales tax liability and the mortgage deed so executed and the bank guarantee so furnished shall cover the entire amount of the notional sales tax liability for the current year which is sought to be deferred and shall remain in force till the whole amount of sales tax which has been deferred, is recovered:

Provided that in case the applicant is unable to secure the remaining liability by means of bank guarantee, he shall secure such liability by furnishing security by either cash deposit in the Government treasury under head “0040—Sales Tax” or Post Office Saving Bank’s Pass Book, the account being pledged to the prescribed authority.

(2) In case the mortgage or the bank guarantee and other security as provided in sub-para (1) is not commensurate with the sales tax liability required to be deferred, a unit which makes an application under sub-para(1)of para 5, for availing the benefit of deferment liability to pay sales tax under the Act, shall also furnish security, for the liability remaining unsecured, in Form S. T. (DP)-V from two solvent dealers registered with the Department of Excise and Taxation and the security so furnished under sub-para (1) or this sub-para by the applicant shall cover the whole amount of the notional sales tax liability under the Act.

(3) The bank guarantee or other security furnished under sub-paras (1) and (2) shall remain in force for the period for which the deferment is applied for and in case the entire amount of deferred sales tax is not paid within the stipulated period of deferment, the bank guarantee or such security shall be renewed before the date of its expiry, failing which the unsecured deferred sales tax shall become due for payment immediately.

(4) The mortgage deed and the bank guarantee or the security specified in this para shall be entered in a register to be maintained in Form S. T. (DP)-III, by the prescribed authority and it shall be kept in personal custody of the prescribed authority and shall be handed over to his successor personally against proper receipt and a certified copy of the same shall be sent to the Excise and Taxation Commissioner by name who will acknowledge its receipt.

**7. Renewal of certificate of making deferred payment of sales tax.**—(1) The certificate of making deferred payment of sales tax granted to a unit shall be renewed from year to year basis on the application of the unit to the prescribed authority to be submitted by 30th of April in Form S. T. (DP)-I every year.

(2) The application under sub-para(1) shall be accompanied with the original certificate of making deferred payment of sales tax in Form S. T. (DP)-II, additional security in the form of mortgage or bank guarantee or the security for the uncovered amount as

specified in para 6, equal to the declared notional liability to pay sales tax<sup>1</sup> under the Act in respect of the current year and the difference between the actual and the declared notional sales tax liability under the Act in respect of the previous year and a certificate in Form-I from the competent authority of the Department of Industries to the effect that the applicant has not violated any of the terms and conditions of the industrial policy applicable to it.

(3) The prescribed authority may, after making such enquiries as may be considered necessary by it, renew the certificate in Form S. T. (DP)-II and the certificate so renewed shall remain valid until the renewal is refused or until the certificate otherwise expires.

(4) The certificate in Form S. T. (DP)-II, shall, unless cancelled, be valid from the first day of July of the year in which the application is made if it is in time or otherwise from the date of application to the thirtieth of June next when the certificate in Form S. T. (DP)-II expires or the accumulative notional liability to pay sales tax under the Act first exceeds the quantum of deferment of the sales tax fixed for the unit, whichever is earlier.

(5) If the prescribed authority finds that the application for the renewal of the certificate in Form S. T. (DP)-II is not in order or the particulars given in the application are not correct and complete or the applicant is not the same unit in respect of which the certificate in Form S. T. (DP)-II has been issued or if he has violated any of the provisions of the Act or the rules made thereunder, it may reject the application after giving the applicant an opportunity of being heard.

*Note.*—The competent authority of the Department of Industries shall be required to inform the prescribed authority about the withdrawal or cancellation of the certificate in Form-I granted in respect of the unit.

8. *Cancellation of certificate in Form S.T. (DP)-II.*—(1) The certificate in Form S.T. (DP)-II in respect of the unit shall be liable to be cancelled on any of the following grounds, namely.—

- (i) That the certificate has been obtained by fraud, deceit, mis-representation, mis-statement or concealment of material facts;
- (ii) That the unit has discontinued its business at any time for a period exceeding six months or it has closed its business during the period of deferment;
- (iii) That the unit has disposed of any of the fixed assets mortgaged with the Government;
- (iv) That the unit has failed to furnish adequate security as required under this scheme;
- (v) That the unit has failed to pay the deferred amount of sales tax on the due date of payment;
- “ (vi) That the unit has violated any of the provisions of the Act or the rules made thereunder; and
- (vii) That the competent authority of the Department of Industries for granting the certificate in Form-I has recommended that the certificate of deferment be cancelled.

(2) The prescribed authority shall, before passing an order of cancellation on the grounds specified in sub-para (1) give an opportunity of being heard to the unit.

9. *Return Assessment etc.*—(1) The unit holding a certificate in Form S.T. (DP)-II shall continue to file the returns in the manner specified under the Act and the rules made thereunder.

(2) Notwithstanding anything contained in this scheme, the unit holding a certificate in Form S.T. (DP)-II issued under this scheme shall attach an attested copy of the certificate in Form S.T. (DP)-II in lieu of proof of payment of tax along with the return till the facility of making deferred payment of sales tax is fully availed of or the period of deferment expires under this Scheme, whichever is earlier.

(3) The assessment of an eligible unit in respect of which certificate in Form S.T. (DP)-II has been granted in accordance with the provisions of the Act, the rules and the Scheme made thereunder shall be completed as early as possible and latest by the 31st day of December in respect of the assessment year (financial year) immediately preceding thereto and the additional demand so determined, if any, shall be paid as per the provisions of the Act and the rules made thereunder.

(4) Notwithstanding the provisions relating to payment of tax due according to return, the unit in respect of which the benefit of making deferred payment of sales tax under the Act, has been availed of shall make payment of the deferred amount of sales tax every quarter or month, as the case may be, and within the period specified under the Himachal Pradesh General Sales Tax Rules, 1970.

(5) On cancellation of the certificate in Form S.T. (DP)-II or when the period of this certificate has expired, the entire amount of sales tax deferred shall become payable immediately in lump sum and the provision relating to recovery of sales tax, interest and imposition of penalty under the Act shall be applicable in such cases.

10. *No interest to be paid on the amount of sales tax deferred.*—Subject to the provisions of sub-para (5) of para 9 of this scheme, no interest on the amount of sales tax deferred for the period for which deferment is permitted shall be payable and no penalty shall be imposed for non-payment of the amount of sales tax payable according to return, but for grant of facility of making deferred payment of sales tax.

11. *Registers to be maintained by the prescribed authority.*—The prescribed authority shall maintain a ledger account in Form S.T. (DP)-VI in respect of eligible unit regarding certificates in Form S.T. (DP)-II granted to the unit and entries regarding the grant, renewal or cancellation of the certificate in Form S.T. (DP)-II shall be made in the ledger so maintained.

12. *Condonation of delay.*—The Excise and Taxation Commissioner or any other officer authorised by him but not below the rank of Deputy Excise and Taxation Commissioner, may for reasons to be recorded in writing condone delay in the submission of application for the grant of certificate in Form S.T. (DP)-II upto a period of not exceeding six months.

13. *Other powers of prescribed authority.*—(1) Notwithstanding anything contained in this Scheme, the prescribed authority may *suo-motu* or on receipt of a report or complaint, and after affording an opportunity of being heard to the concerned entrepreneur of the unit, if he is satisfied that a breach of any of the provisions contained in the Himachal Pradesh General Sales Tax Act, 1968, the Central Sales Tax Act, 1956, and the rules, notifications or orders issued under these enactments including any of the conditions specified in this scheme has been committed, may take legal action under the provisions of the Himachal Pradesh General Sales Tax Act, 1968, the Central Sales Tax Act, 1956 and the rules made including any notification or order issued or passed thereunder as if this Scheme was not in existence and there was escapement of tax.

(2) The prescribed authority shall, while taking action under sub-para (1), be empowered to amend, suspend, restore and cancel the certificate in Form S. T. (DP)-II granted by it, subject to any order that may be passed in this behalf under sections 30 and 31 of the Act.

**14. Overriding effect.**—Notwithstanding anything to the contrary contained in any notification or any other rule made or issued by the Government of Himachal Pradesh, in this behalf, this Scheme shall have effect and it shall confer no right on any entrepreneur or any unit and that the Government also reserves the right to amend or withdraw this Scheme at any time.

#### ANNEXURE—I

[See para-2 (ix)]

#### Categories of Industrial Areas :

Category 1	District 2	Industrial Block 3
“A”	Bilaspur	Jhanduta block*
	Chamba	Tissa block Salooni block Bhattiyat block Mehla block Pangi block Bharmour block Chamba block*
	Hamirpur	Bijhari block Nadaun block Bhoranj block Sujanpur block*
	Kangra	Lambagaon block Bajinath block Nagrota Surian block Dehra block Bhawarna block* Pragpur block*
	Kullu	Anni block Nirmand block Banjar block Naggar block*
	Mandi	Rewalsar block Gopalpur block Darang block Chauntra block Seraj block Karsog block Dharampur block Chachiot block

1	2	3
Sirmaur		Pachhad block Shillai block Sangrah block
Una		Bangana block
Shimla		Chopal block Chhohara block Rohru block* Rampur block* Jubbal block* Kumarsain block*
Lahaul & Spiti		Keylong block Kaza block
Kinnaur		Kalpa block Nijchar block Pooh block
*Incorporated in this Annexure w.e.f 1-5-1992.		
"B"	Bilaspur	Bilaspur Sadar block Ghumarwin block
	Hamirpur	Hamirpur block Sujanpur block*
	Kangra	Kangra block Rait block Bhawarna block* Nagrota Bagwan block Pragpur block* Panchrukhi block
	Mandi	Mandi Sadar block Sundernagar block
	Shimla	Rohru block* Rampur block* Theog block Jubbal block* Kumarsain block* Kasumpti-Suni block
	Solan	Kandaghat block Kunihar block
	Una	Amb block Gagret block
	Kullu	Kullu Block Naggar Block

1	2	3
	Chamba	Chamba block*
~ "C"	Solan	Dharampur block Nalagarh block Solan block
	Sirmaur	Paonta Sahib block Nahan block
	Una	Una block
	Kangra	Indora block Nurpur block

## ANNEXURE-II

[See para-2(xi)]

## List of units not eligible for sale tax incentive :

1. Flour Mills.
2. Rice mill, pulse mill, cereal mill and Spice mill.
3. Preparing of papad, various sweets, confectionery.
4. Producing of fire-wood and charcoal.
5. Decorating, expelling, crushing, roasting, parching, flying of oil-seeds and colouring, decolouring and scenting of oil.
6. Solvent extraction of oil from seeds and oil cakes.
7. Preparing of bread (other than by mechanised bakery).
8. Refining of slack wax.
9. Pesticides formulations.
10. Transformer oil.
11. Stainless steel wire in thicker gauges (upto 20 gauge).
12. Recovery of Zinc metal from Zinc Ash, Pross, waste, etc.
13. Re-rolling of steel including stainless steel.
14. Ammonium Nitrate from calcium ammonium nitrate (fertilizer grades).
15. Non-Power operated acid/slury detergent formulations.
16. Wire drawing of steel and items requiring wire rods as an essential raw material (up to 24 gauge).
17. Conduit pipes and mannually welded furnitures, tables except ERW Seamless pipes.
18. Manufacture of stainless steel products (a) domestic utensils, (b) Wiper blade made of stainless blade made of stainless steel stripes, (c) Hospital equipment, wires, and furniture made of stainless steel sheets and strips.
19. Wire and Cables Aluminium.
20. All fabrications and products using tin/GP/GC sheets.
21. Bright bars.
22. Zinc Oxide.
23. Thinner and French Polish.
24. Manufacture of vanaspati ghee, Refining of crude oil.
25. Cement.
26. Paraffin wax based industry.

27. Chuna Bhatti.
28. Cold storage.
29. Manufacture of ice-cream, ice-candy and ice-fruits.
30. Printing press.
31. Rice Shellers.
32. Cotton Ginning.
33. Heat treatment and electroplating.
34. Ministeel plants and induction furnaces manufacturing steel alloy ingots billets, except induction furnaces engaged in the manufacture of steel/alloy steel castings.
35. Plending, Polishing and grinding units.
36. Breweries, Distilleries, non-fruit based wineries and Bottling Plants (both for country liquor and Indian Made Foreign Liquor).
37. Mining and Quarring industry.
38. Stone crushers.
39. Jobbing units except textile-dying finishing and printing industry.
- \*40. Electronic Assembly units (upto 30-4-1992)
- \*41. Electronic Assembly units namely:
  - (i) T. V. Assembly units
  - (ii) Radio Assembly units
  - (iii) V. C. R./V. C. P. Assembly units and
  - (iv) Other units where value addition in assembling is less than 25%.

\*Note.—Item No. 40 shall stand deleted *w.e.f.* 1-5-1992 and item No. 41 incorporated *w.e.f.* 1-5-1992.

## APPENDIX-II

### FORM S. T. (DP)-I

(See para 5 and 7)

**APPLICATION FORM FOR THE GRANT OR RENEWAL OF DEFERMENT  
CERTIFICATE**

To

# The.....

.....

Sir,

In accordance with the provisions of sections 42-A of the Himachal Pradesh General Sales Tax Act, 1968 and the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Scheme, 1992, framed thereunder, I, ..... (Name), aged ..... son of Shri ..... resident of ..... Proprietor/Partner/Managing Director/Manager ..... of the unit as mentioned hereunder apply for the grant/renewal of certificate in Form S. T. (DP)-II, hereby declare as under:—

(a) Name and complete address of the Proprietor/ Partner/Managing Director/Manager etc. of Unit along with its registration Certificate No. under the Himachal Pradesh General Sales Tax Act, 1968, with date of its validity.

M/s.....  
Place.....  
Registration Certificate Number.....  
Date of validity.....

(b) Number with date of issue of the certificate in Form I.	No.... Date.....
(c) Quantum of sales tax deferment applied for on the basis of certificate in Form I.	..... (in words) ..... (in figures)
(d) Period of deferment subject to ceiling on quantum of sales tax to be deferred.	Years and months (in words) From..... To.....
(e) Description of raw-material used.	.....
(f) Description of items manufactured.	.....
(g) Production capacity in quantity/weight per hour/month/annum.	(i) Regd./Licensed (ii) Installed.....
(h) Estimated gross turnover for the current year:—	
(i) under the Himachal Pradesh General Sales Tax Act, 1968.	Sales turnover Rs.....
(ii) under the Central Sales Tax Act, 1956.	Sales turnover Rs.....
(i) Amount of Sales Tax deferred sought to be under the Himachal Pradesh General Sales Tax Act, 1968	Amount Rs.....
(j) Notional Sales Tax liability for the current year under the Himachal Pradesh General Sales Tax Act, 1968.	Amount Rs.....
(k) Basis of eligibility, whether:—	
(i) New Industrial Unit, or (ii) Expansion, or (iii) Modernisation, or (iv) Diversification	
(In case of expansion or modernisation or diversification give the following details of parent unit)	
(i) Name and location of the unit	.....
(ii) Items being manufactured	.....
(iii) Gross turnover during the last year	.....

2. Attested copies of the following documents, contents of which are true and correct to the best of my knowledge, are hereby attached :—

- (i) certificate from Chartered Accountant regarding gross turnover of sales as on 31st day of March last;
- (ii) Certificate from Chartered Accountant regarding the notional sales tax liability for the current year;
- (iii) certificate from Chartered Accountant regarding fixed assets as on the 31st day of March last, wherever applicable;
- (iv) copy of balance sheet as on the 31st day of March last, duly certified by Chartered Accountant, wherever applicable.
- (v) Copy of manufacturing and profit and loss account for the year ending the 31st day of March last duly attested by Chartered Accountant in case of renewal of certificate ;
- (vi) latest copy of change in the constitution/ partnership deed/memorandum/articles of association/bye-laws of the Society etc. duly attested; and
- (vii) copy of power of attorney or certified copy of resolution passed by Board of Directors/members authorising a particular person to apply for making deferred payment of sales tax.

3. (i) \*I hereby opt for availing the facility of making deferred payment of sales tax.

(ii) I hereby state that the unit statisies all the conditions essential for the issuance or renewal of certificate in ST(DP)-II.

(iii) I hereby undertake that I shall abide by the terms and conditions contained in the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Scheme, 1992, and the provisions of the Himachal Pradesh General Sales Tax Act, 1968, the rules framed and the notifications and orders issued thereunder.

Signature of the applicant.....

Name.....

Status.....

Date.....

\*(Strike out whichever is not applicable)

## DEFERMENT CERTIFICATE

## FORM S. T. (DP)-II

[See rule 2 (ii) and (vi)]

Deferment Certificate No. ....

It is hereby certified that the Industrial unit in the name and style of M/s. .... situated at ..... office address ..... under the Himachal Pradesh General Sales Tax Act, 1968, Registration Certificate No. .... with date of validity from ..... and further holding certificate in Form L, bearing No. .... dated the ..... is entitled to make deferred payment of sales tax in accordance with the provisions of the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Scheme, 1992 for the period from ..... to .....

2. Subject to the provisions of the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Scheme, 1992, this certificate is valid for the period:—

Period From—To	Date of renewal	Quantum of benefit of sales tax deferment	Signature of the prescribed auth- ority	Signature, Name and Status of the holder of the certificates
		Notional/Actual		
1	2	3	4	5
1st year	30th June			
From....To....				
2nd year	30th June			
From....To....				
3rd year	30th June			
From....To....				
4th year	30th June			
From....To....				
5th year	30th June			
From....To....				
6th year	30th June			
From....To....				
7th year	30th June			
From....To....				
8th year	30th June			
From....To....				

1	2	3	4	5
9th year	30th June			
From....To....				
10th year	30th June			
From....To....				
11th year	30th June			
From....To....				
12th year	30th June			
From....To....				

3. This certificate is entered at Serial No.....page.....of the register in Form S. T. (DP)-VI.

4. This certificate shall be deemed to have been cancelled from the date when cumulative notional sales tax liability of the holder first exceeds Rs.....

Seal.

Signature of the prescribed authority  
issuing the certificate.....

Date of issue.....Name.....

Place.....District.....

#### APPENDIX-I

##### FORM-I

[See para 2 (v)]

##### CERTIFICATE

No.....

This is to certify that.....(name and full address).....the proprietor/owner/managing director/partner whereof is/are Shri/Shrimati.....is/are registered as a new industrial unit in the office of the undersigned against Registration No.....dated.....for the manufacture of .....for sale, and that the said industrial unit commenced manufacture of the said goods with effect from.....

2. This is further to certify that the said new industrial unit is an industrial unit.....(description of priority industry) or an industrial unit other than the industrial unit specified in the negative list.

3. This is also to certify that the said new industrial unit is located in.....(name and category of industrial block) and has the actual capital investment of Rs.....and is accordingly a small scale/medium scale/large scale industrial unit.

4. This is also to certify that the aforesaid new industrial unit is a prestigious industrial unit as defined in the Himachal Pradesh Sales Tax (Deferred Payment of Tax) Scheme, 1992 and has employed on permanent basis ..... persons.

Dated.....

Signatures.

**Note.—1.**—This certificate shall be signed and issued by the General Manager, District Industries Centre of the Department of Industries of Government of Himachal Pradesh where the Industrial unit is registered or in other cases by the Director of Industries, Himachal Pradesh or other competent authority, as the case may be.

2. Strike out clearly which is not applicable.

### FORM S. T. (DP)-III

[See para 6(5)]

### FORM OF REGISTER

(To be maintained by the prescribed authority for recording the details of the agreements/mortgage deeds executed/bank guarantees and security furnished by the eligible industrial units in whose favour deferment certificate entitling them to avail deferred payment of sales tax has been issued.)

Sl. No.	Name of the eligible Industrial Unit	Location of the eligible Industrial unit	Address
1	2	3	4
Registration Certificate Number held by the eligible industrial unit under the Himachal Pradesh General Sales Tax Act, 1968/Central Sales Tax Act, 1956	Number and date of the deferment certificate	Period of eligibility for making deferred payment of sales tax	
5	6	7	8

Amount mentioned in deferment certificate authorising deferred payment of sales tax	Number and date of Mortgage Deed, Agreement executed and security furnished with date of execution	Value of the Mortgage Deed, Agreement and security with details of the assets mortgaged
8	9	10
Value of the Bank Guarantee furnished with name of the Bank and period thereof	Date on which assets released after full payment of sales tax amount deferred.	Signature of the prescribed authority
11	12	13

## FORM S. T. (DP)-IV

[See para 6 (1)]

[Mortgage Deed to be executed by a registered dealer who wishes to avail of the facility of making deferred payment of sales tax under the Himachal Pradesh General Sales Tax (Deferred payment of Tax) Scheme, 1992].

THIS MORTGAGE DEED made this.....day of.....

Between

Name.....(full address) registered under the Himachal Pradesh General Sales Tax Act, 1968 under Registration No..... dated the.....in the State of Himachal Pradesh (hereinafter referred to as "the Mortgagor" which term shall where the context so admits include his heirs, executors, administrators and assigns and legal representatives) of the first part and the Governor of Himachal Pradesh through\*....., duly authorised by him (hereinafter referred to as the "Mortgagee" which term shall where the context so admits, include his successors-in-office and assign) of the second part;

Whereas the Mortgagor has assured the Mortgagee that he is the sole owner of the.....situated in.....District.....the said property being detailed or described more particularly in Schedule-I hereto), and that the same is not mortgaged or charged or otherwise encumbered in any way whatsoever and the same is now offered to Mortgagee as first charge;

And whereas the Mortgagor agrees that whenever called upon by the Mortgagee to do so, insure the whole or any part of all properties hereinbefore mentioned against fire throughout the period of mortgage;

\*As authorised in this behalf by the Government.

And whereas the Mortgagor has applied for the grant of facility of making deferred payment of sales tax amounting to Rs.....under the provisions of sub-section (1) of section 42-A of the Himachal Pradesh General Sales Tax Act, 1968, rules framed thereunder and the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Scheme, 1992;

And whereas the Mortgagor agrees whenever called upon by the Mortgagee to do so, to pay the whole or any part of the amount of sales tax deferred along with interest, in the event of failure of the Mortgagor to observe the conditions for its grant;

And whereas the Mortgagee has agreed to defer the payment of sales tax amounting to Rs.....(in words).....(hereinafter referred to as the said amount) payable by the Mortgagor during a period of.....years, commencing from.....subject to the conditions hereinafter appearing.

**NOW THIS INDENTURE WITNESSETH as under :—**

- (1) That in pursuance of the aforesaid agreement and for the purpose of securing the payment of the deferred or to be deferred amount of sales tax in the said sum of Rs.....the Mortgagor hereby covenants with the Mortgagee that he will comply with the provisions of the Himachal Pradesh General Sales Tax Act 1968, the rules framed thereunder and the Himachal Pradesh General Sales tax (Deferred Payment of Tax) Scheme, 1992, and the Central Sales Tax Act, 1956, the rules framed thereunder, as amended from time to time;
- (2) That the Mortgagor shall furnish to the prescribed authority *i.e.*.....such reports, returns and other documents as may be required or demanded by it from time to time;
- (3) That the Mortgagor shall not change location of the whole or any part of his total fixed assets and the property from the present place or effect any substantial contraction or disposal of a substantial part of his total fixed assets and the property till the amount of sales tax deferred is paid to the Mortgagee;
- (4) That the Mortgagee, may at any time, enter in or upon any part of the Mortgagor's industry for the purpose of inspecting the accounts/records thereof so as to ascertain that the Mortgagor had duly performed and observed the covenants and conditions subject to which the facility of making deferred payment of sales tax has been granted;
- (5) That the Mortgagee shall have full right, power and authority at all times to do all acts and things, which may be necessary or expedient for the purpose of enforcing compliance with all or any terms, conditions and reservations therein contained and to recover from the Mortgagor as first charge upon the total fixed assets of the said Mortgagor and on account of the cost of doing all or any such acts and things, all costs incurred in connection therewith in any way relating thereto;
- (6) That the Mortgagor shall—
  - (a) comply with any general or special order of the Mortgagee relating to the inspection of its premises, buildings, machinery, stock of raw material and finished goods in hand;

- (b) furnish full and complete returns of all goods manufactured or sold, both as regards description and quantity as and when called for by the Mortgagee, in addition to those which are to be submitted under the law;
- (c) maintain special accounts and furnish such statements as the Mortgagee, from time to time, may require; and
- (d) submit his accounts to such audit as the Mortgagee may prescribe.

(7) That after any inspection as hereinbefore provided for or on account of failure of the Mortgagor to comply with or to fulfil any of the conditions of this covenant, the Mortgagee, may call upon the said Mortgagor by a written notice to show cause within a month from the receipt of such notice as to why the entire amount of said deferred amount of sales tax be not immediately recovered from Mortgagor together with interest at the rate of 18 per cent per annum calculated thereon from due date for filing of returns, in case of sales tax deferred or the date of demand notice issued after assessment, as the case may be. After the cause shown by the Mortgagor has been considered and found to be unsatisfactory or if no cause is shown within the time specified in the notice, it shall be lawful for the Mortgagee, to order lump sum recovery of the amount of deferred sales tax along with interest becoming payable thereon which may be recovered as arrears of land revenue;

(8) That in case the value of the security offered hereinbefore excluding the amount of earlier encumbrance, if any, falls below one and a half times the amount of deferred sales tax, the Mortgagee, may call upon the Mortgagor by a notice in writing, to furnish additional security within the time specified therein, and in case of default by the Mortgagor to furnish such additional security to the satisfaction of the Mortgagee, he may order lump-sum recovery of the amount of deferred sales tax becoming payable together with interest at the rate of 18 per cent per annum payable, from the date as mentioned in clause (7) above;

(9) (i) That in case the Mortgagee is satisfied at any stage that the deferred payment of sales tax has been obtained by mis-representation as to an essential fact by furnishing false information or if the Mortgagor's industrial unit is closed within the period stipulated, the Mortgagee may order lump-sum recovery of whole amount of deferred sales tax, together with interest at the rate of 18 per cent per annum from the date as specified in clause (7) after affording an opportunity to the Mortgagor to show cause against the proposed action.

(ii) And further in pursuance of the said agreement and for the consideration aforesaid, the Mortgagor as beneficial owner doth hereby grant, convey and assign to that Mortgagee as the first Mortgagor :—

- (a) all the properties described in the Schedule hereto and delineated in map or plan hereto annexed; and
- (b) all the assets, present and to be hereinafter acquired by the Mortgagor, whether the said assets present or future be in his name or that of the ..... including book, debits, stocks and stores, the premises and machinery whether existing or to be purchased with the aid of the amount of deferred sales tax hereby granted or with any portion thereof and whether referred to in Schedule hereto or not to have and to hold the same into and to the use of Mortgagee its successors and assigns for ever subject to the proviso for redemption hereafter contained :

PROVIDED ALWAYS THAT WHEN THE HEREINBEFORE mentioned covenants have been satisfied and continue to be satisfied till the payment of entire amount of deferred sales tax, the Mortgagee shall at the request and at the cost of the Mortgagor, recover the said deferred amount of sale tax along with interest and expenses, if any, incurred in this behalf from the properties of Mortgagor or the surety as the case may be.

(iii) AND THIS INDENTURE further witnesseth that in pursuance of the said agreement and as security for the said sum of rupees..... the surety as beneficial owner doth hereby grant, convey and assign to the mortgagee all the properties referred to in the said Schedule and delineated in the map or plan hereto attached to have and to hold the same into and to the use of the mortgagee, its successors and assigns for ever subject to the proviso for redemption hereinafter contained and the surety both further covenant that if the mortgagor shall make default in the fulfilment of any of the obligations mentioned hereinbefore, then the whole of the said amount and interest at the rate of 18 per cent per annum calculated from the date as mentioned in clause (7) shall become due and payable by the mortgagor and the mortgagee shall be at liberty to recover the same as arrears of land revenue :

PROVIDED ALWAYS THAT WHEN THE HEREINBEFORE mentioned covenant and other conditions connected therewith have been satisfied and continued to be satisfied till the payment of the entire amount of deferred sales tax, the mortgagee shall at the request and at the cost of the Mortgagor, recover the said deferred sales tax dues along with interest and expenses, if any, incurred in this behalf from the properties of Mortgagor.

(iv) AND in further pursuance of the agreement and covenant referred to above, the Mortgagor does hereby agree to insure the entire machinery and stock in the said..... and if so required all other properties hereinafter referred to against fire to the full extent of the deferred sales tax and that the policy of insurance shall be taken out in the name of the Mortgagor and the Mortgagee and it shall be deposited with the Mortgagee. The Mortgagor shall pay all premiums and at his own cost renew the policy every year during the period the properties remain mortgaged to the Mortgagee failing which the Mortgagee may pay the same and recover from Mortgagor such premiums and all expenses with interest thereon at the rate of 10 per cent per annum.

(v) It is further agreed by the Mortgagor that notwithstanding anything hereinbefore contained, the Mortgagee may by the appointment of its own Agent or otherwise exercise such control over the conduct of the mortgagor to which deferred payment of sales tax has been given as shall suffice in their or in his opinion to safeguard the interest of the Mortgagee in such industrial unit and that the Mortgagor shall forthwith comply with all recommendations made by the Mortgagee or its Agent so appointed.

(vi) It is further agreed that the appropriate stamp duty and the registration charges of this instrument shall be borne by the mortgagor.

#### SCHEDULE

(Give details of properties mortgaged/charge)

IN WITNESS WHEREOF THE PARTIES HAVE hereunto set their hands on the day, month and year mentioned as above.

*Signature by or on behalf of the above  
named firm/Registered dealer.  
(Mortgagor).*

Signed by the mortgagor in the presence of :—

1. (a) Name and address.....  
.....
- (b) Signature.....
2. (a) Name and address.....  
.....

For and on behalf of the Governor of Himachal Pradesh.

Signature and designation of Officer.

Signed by the Officer for and on behalf of the Governor of Himachal Pradesh in the presence of :—

1. (a) Name and address.....  
.....
- (b) Signature.....
2. (a) Name and address.....  
.....
- (b) Signature.....

#### FORM S. T. (DP)-V

#### SURETY BOND

[See para 6(3)]

KNOWN all men by these presents that I/we....., (full name)....., (full address with Registration Certificate No., if any), am/are held and firmly bound upto the Governor of Himachal Pradesh (hereinafter referred to as 'the Government' which expression shall, unless excluded by or repugnant to the context, include his successors-in-office and assigns) in the sum of rupees....., (amount in figures and followed by amount in words) (hereinafter referred to as 'the said sum') to be paid to the Government on demand, for which payment will and truely to be made, I/we bind myself/ourselves, my/our heirs, executors, administrators and legal representatives by these presents.

Whereas the above-bounden has been required by Excise and Taxation Commissioner, Himachal Pradesh, or the Officer authorised by him in this behalf in writing to furnish security for the said sum for the purpose of securing the proper deferred payment of the amount of sales tax payable by him/them under the Himachal Pradesh General Sales Tax Act, 1968 (hereinafter referred to as 'the said Act') the Himachal Pradesh General Sales Tax

Rules, 1970 and Himachal Pradesh General Sales Tax (deferred payment of tax) Scheme, 1992 framed thereunder and indemnifying the Government against all loss, costs or expenses which the Government may, if any way, suffer, sustain or pay, by reasons of omission, default or failure or insolvency of the above-bounden or any person or persons acting under or for him/them to pay such tax in the manner and by the time provided by or prescribed under the said Act.

Now the condition of the above written bond is such that if the above bounden, his/their heirs, executors, administrators and legal representatives or any person acting under or for him/them pays the full amount of tax payable by him under the said Act in the manner and by the time provided by or prescribed under the said Act on demand by any authority appointed by Government under section 3 of the said Act such demand to be in writing and to be served upon the above bounden person, his/their heirs, executors, administrators and legal representatives of any person acting under or for him/them in the manner provided by or prescribed under the said Act, and shall also at all times indemnifying and save harmless the Government from all and every loss, cost or expenses which has been or shall or may at any time, or times hereafter during the period in which the above bounden is held liable to pay the amount of deferred sales tax under the said Act, be caused by reason of any act, omission, default, failure or insolvency of the above bounden or of any person or persons acting under or for him/them, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force, effect and it is hereby further agreed that in the event of the death/partition/disruption/dissolution/winding up or the final cessation of the liability, under the Act or the rules prescribed thereunder of the above bounden, this bond shall remain with the Assessing Authority for twelve years from the occurring of any of the events aforesaid for recovering any deferred payment of sales tax that may be payable by the above bounden or any loss, cost or expenses that may have been sustained incurred or paid by the Government owing to the act, omission, default, failure or insolvency of the above-bounden or any person or persons acting under or for him/them or the above bounden's heirs, executors, administrators and legal representatives and which may not have been discovered until after the above-bounden's death/partition/disruption/dissolution/winding up or final cessation of his/their liability under the said Act or the rules prescribed thereunder :

Provided always that without prejudice to any other right or remedy for covering the tax, loss or damage as aforesaid, it shall be open to the Government to recover the amount payable under this bond as an arrears of land revenue or fine imposed by any authority under the said Act.

It witness whereof the said.....(full name) has hereunto set his hand this.....day of.....signed and delivered.....by the above named in the presence of.....

Witnesses :

1. .....Signature.....  
2. .....Status.....

We, (1) .....  
(2) .....

(Name and full address of the sureties) hereby declare ourselves sureties for the above-bounden and guarantee that he/they shall do and perform all that he/they, has/have above undertaken to do and perform, and in case of his/their omission, default or failure therein, we hereby bind ourselves, jointly and severally to forfeit to the Governor of Himachal Pradesh (hereinafter referred to as, the Government, which expression shall unless excluded by or repugnant to the context, include his successor-in-office and assigns a sum of rupees..... (amount in figures followed by amount in words) hereafter referred to as "the said sum" in which th above-bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the Assessing Authority to recover any amount of tax payable by the above-bounden and remaining unpaid and also to recover any loss, damages, cost of expenses, which the Government may sustain, incur or pay by reasons of such omission, default or failure.

And we agree that the Government may without prejudice to any other rights or remedies of the Government, recover the said sum from us, jointly and severally, as an arrears of land revenue under/or fine imposed by a Magistrate.

And we also agree that neither of us shall be at liberty to terminate this surety-ship except upon giving to the Assessing Authority six calendar months notice in writing of his intention so to do, and our joint and several liability under this bond shall continue in respect of all acts, omission, defaults, failure and insolvencies on the part of the above-bounden until the expiration of the said period of six months.

Signature of sureties in presence of witnesses:

1. .... (Name and complete address of the witnesses).

Signatures.

2. .... (Permanent address).

### FORM S. T. (DP)-VI

(See para 11)

#### Register of Eligible Industrial Units availing deferment benefit.

Serial No.	Name and/category of the eligible industrial unit holding deferment certificate in Form S.T. (DP)-II with Registration Certificate under the Himachal Pradesh General Sales Tax Act, 1968	Commodities manufactured	Number and date of issue of deferment of sales tax certificate in Form S.T. (DP)-II	Period of benefit of deferment of sales tax mentioned in the deferment certificate in Form S. T.		Maximum quantum of sales tax deferment granted
				Form (i)	To (ii)	
1	2	3	4	5	6	

Deferment benefit availed upto the	Deferment benefit availed during the	Total (7 and 8)	Balance (of column 6—9)
7	8	9	10

By order,  
Sd/-  
*Financial Commissioner-cum-Secretary.*